

LIMITED PROCEDURES ENGAGEMENT

Central Susquehanna Intermediate Unit 16 Northumberland County, Pennsylvania

December 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Kevin Singer, Executive Director
Central Susquehanna Intermediate Unit 16
90 Lawton Lane
Milton, Pennsylvania 17847

Mr. Larry Augustine, Board President
Central Susquehanna Intermediate Unit 16
90 Lawton Lane
Milton, Pennsylvania 17847

Dear Dr. Singer and Mr. Augustine:

We conducted a Limited Procedures Engagement (LPE) of the Central Susquehanna Intermediate Unit 16 (IU) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012, through June 30, 2015, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and The Fiscal Code (72 P.S. §§ 402 and 403), but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Did the IU have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the IU comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Dr. Kevin Singer
Mr. Larry Augustine
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Our engagement found that the IU properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the IU's cooperation during the conduct of the engagement.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

November 23, 2016

cc: **CENTRAL SUSQUEHANNA INTERMEDIATE UNIT 16**
Joint Operating Committee

Background Information

School Characteristics 2014-15 School Year ^A	
County	Northumberland
Students served in Public Schools	33,106
Students served in Nonpublic Schools	1,965
Total Teachers	135
Total Full or Part-Time Support Staff	175
Total Administrators	14
Number of Participating Schools ^B	17 school districts, 3 career and technical centers, 69 nonpublic schools

A - Source: Information provided by the IU administration and is unaudited.

B - Schools include all participating school districts.

Mission Statement^A

“The Central Susquehanna Intermediate Unit . . . builds partnerships with schools and communities; serves established and emerging constituencies; inspires individuals and organizations to reach their highest potential; encourages teamwork, cooperation, and diversity; strives for innovation and excellence . . . to create the future.”

The IU is a legal entity established under the terms of the Public School Code¹ to function as a service agency for the following participating school districts in Columbia, Montour, Northumberland, Snyder, and Union counties:

Participating School Districts

Benton Area	Millville Area
Berwick Area	Milton Area
Bloomsburg Area	Mount Carmel Area
Central Columbia	Selingsgrove Area
Danville Area	Shamokin Area
Lewisburg Area	Shikellamy
Line Mountain	Southern Columbia Area
Midd-West	Warrior Run
Mifflinburg Area	

The IU is governed by a 17 member board appointed by the participating schools.²

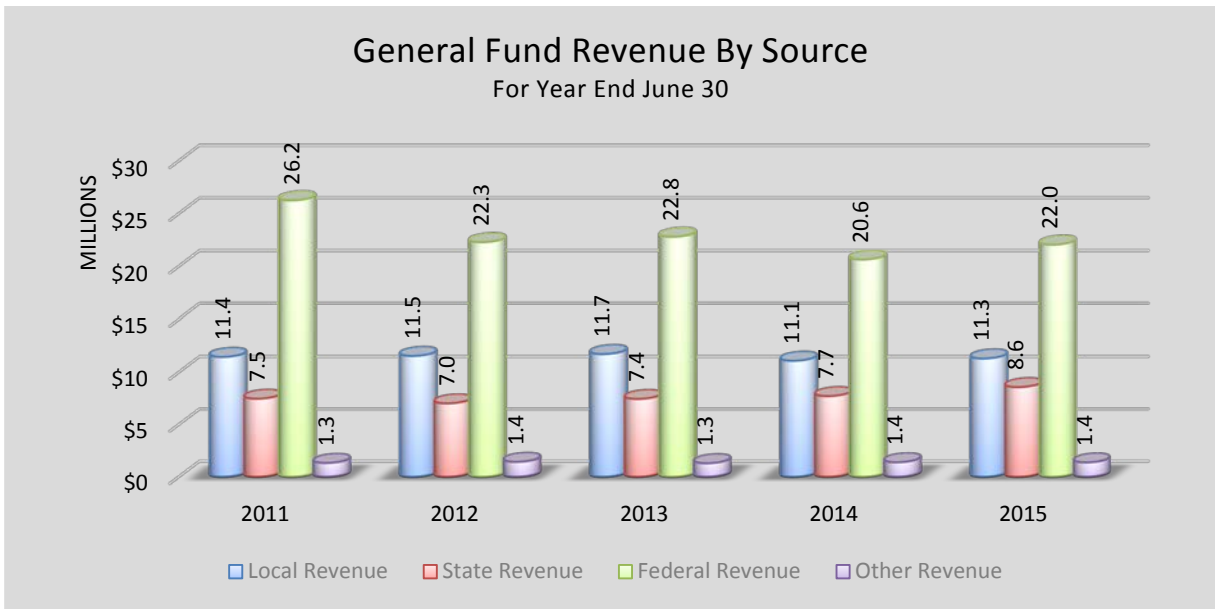
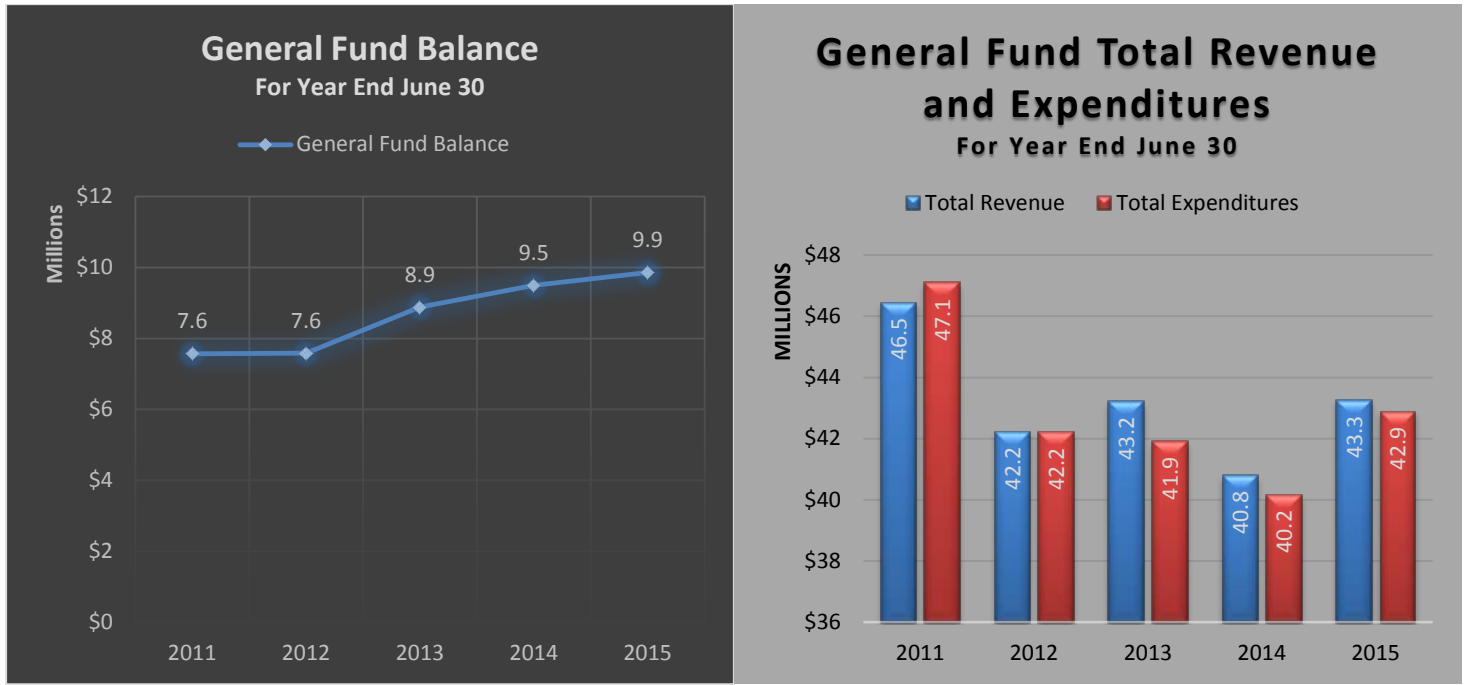
Since the IU is a service agency, academic information and graduation rates are not calculated.

¹ [Section 24 P.S. § 9-901-A.](#)

² [Section 24 P.S. § 9-910-A.](#)

Financial Information

The following pages contain financial information about the IU obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



Distribution List

This letter was initially distributed to the Executive Director of the Intermediate Unit, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Timothy Reese

State Treasurer
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Mr. Nathan Mains

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Pennsylvania School Boards Association
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This letter is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.