

# LIMITED PROCEDURES ENGAGEMENT

---

## ARIN Intermediate Unit 28 Indiana County, Pennsylvania

---

February 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. James J. Wagner, Executive Director  
ARIN Intermediate Unit 28  
2895 West Pike  
Indiana, Pennsylvania 15701

Mr. John E. Sutilla, Board President  
ARIN Intermediate Unit 28  
2895 West Pike  
Indiana, Pennsylvania 15701

Dear Mr. Wagner and Mr. Sutilla:

We conducted a Limited Procedures Engagement (LPE) of the ARIN Intermediate Unit 28 (Intermediate Unit) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2013 through June 30, 2017, 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 Intermediate Unit 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 Intermediate Unit comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. James J. Wagner

Mr. John E. Sutula

Page 2

Our engagement found that the Intermediate Unit properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

We appreciate the Intermediate Unit's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale  
Auditor General

February 7, 2019

cc: **ARIN INTERMEDIATE UNIT 28** Board of School Directors

## Background Information

| School Characteristics<br>2016-17 School Year <sup>A</sup> |                       | Mission Statement <sup>A</sup>  |
|--|-----------------------|---|
| County   | Indiana,<br>Armstrong | We will provide innovative educational programs, training and support services through partnerships and visionary leadership in Armstrong and Indiana Counties. |
| Students Served in Public Schools                          | 552                   |   |
| Students Served in Nonpublic Schools                       | 1,536                 |   |
| Total Teachers   | 64                    |   |
| Total Full or Part-Time Support Staff                      | 70                    |   |
| Total Administrators                                       | 17                    |   |
| Number of Participating Schools <sup>B</sup>               | 13                    |   |

A – Source: Information provided by the Intermediate Unit administration and is unaudited.  
 B – Along with the participating school districts listed in the table below, the Indiana County Technology Center and Lenape Technical Center participate.

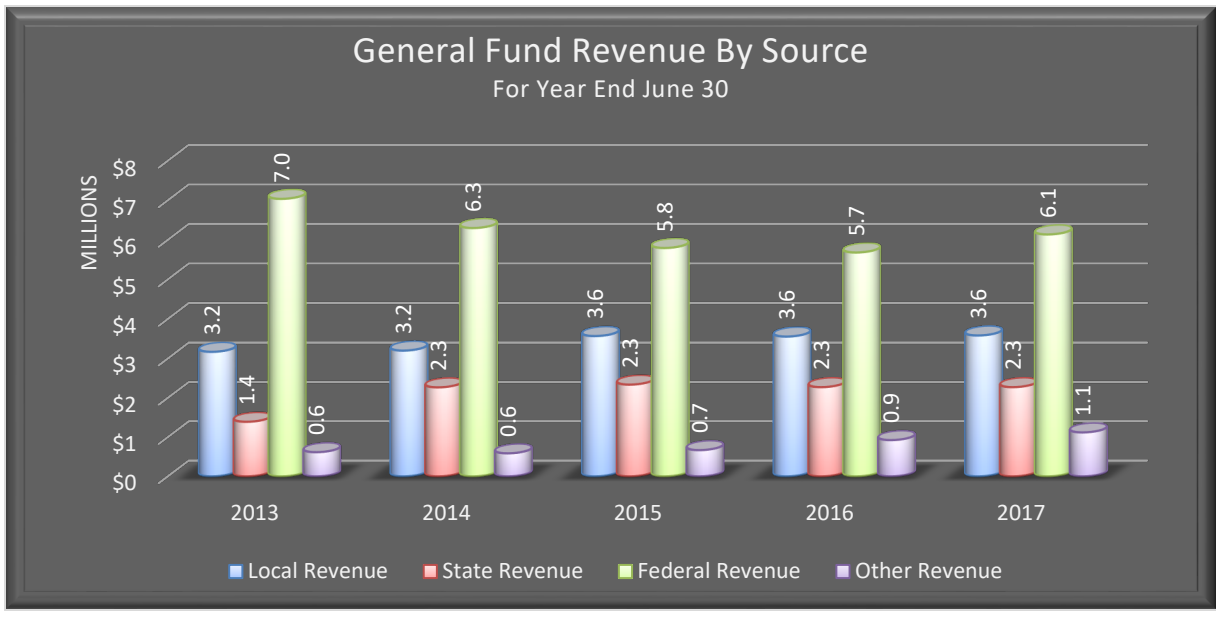
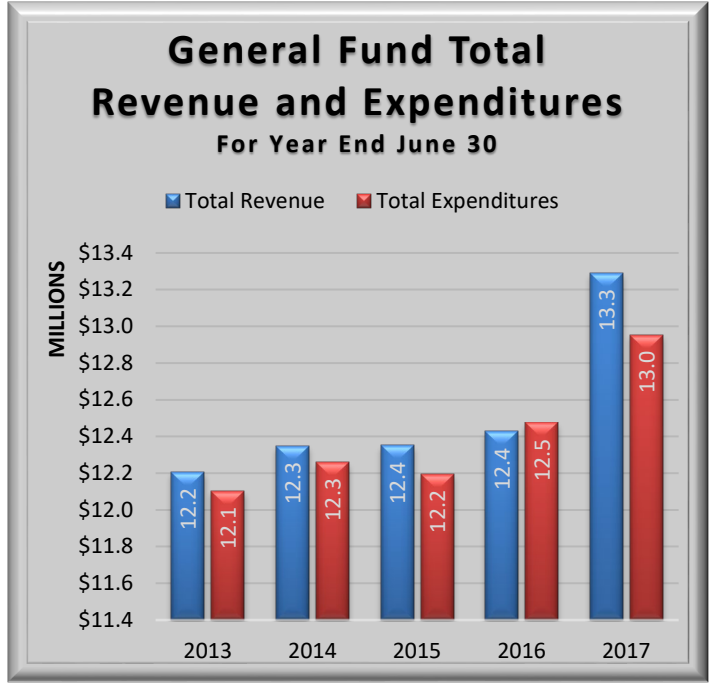
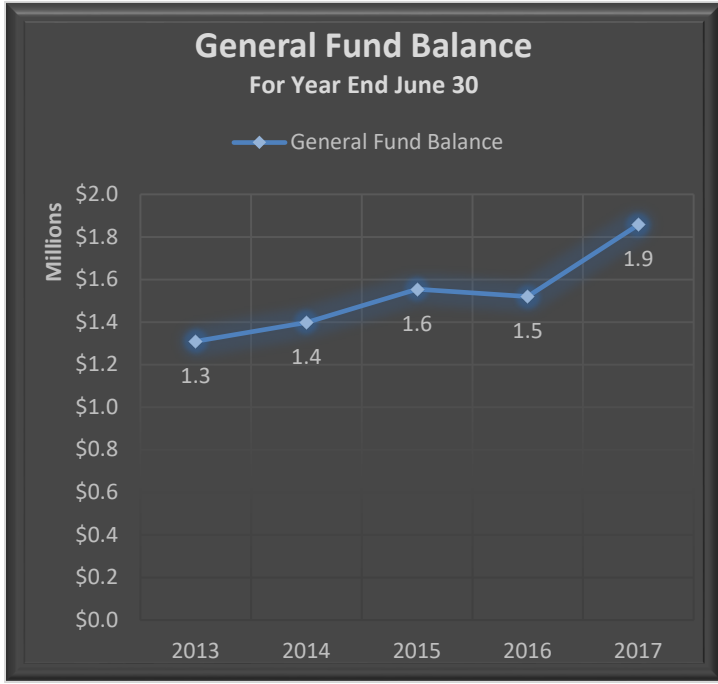
The ARIN Intermediate Unit 28 (Intermediate Unit) is a legal entity established under the terms of Pennsylvania Law (Act 102, May 4, 1970) to function as a service agency for the following participating school districts in Indiana and Armstrong counties:

|                       |                    |
|-----------------------|--------------------|
| Apollo-Ridge          | Armstrong          |
| Blairsville-Saltsburg | Freeport Area      |
| Homer-Center          | Indiana Area       |
| Leechburg Area        | Marion Center Area |
| Penns Manor Area      | Purchase Line      |
| United                |                    |

The Intermediate Unit also functions as a service agency for 50 nonpublic schools and institutions. The Intermediate Unit is governed by an 11 member board appointed by the participating schools on a rotating basis. Since the Intermediate Unit is a service agency, academic information and graduation rates are not calculated.

## Financial Information

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



## **Status of Prior Audit Findings and Observations**

---

**O**ur prior audit of the ARIN Intermediate Unit 28 resulted in no findings or observations.

## **Distribution List**

---

This letter was initially distributed to the Executive Director of the Intermediate Unit, the Board of School Directors, 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 Joe Torsella**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**

Director  
Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**

Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

**Mr. Nathan Mains**

Executive Director  
Pennsylvania School Boards Association  
400 Bent Creek Boulevard  
Mechanicsburg, PA 17050

This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:News@PaAuditor.gov).