

LIMITED PROCEDURES ENGAGEMENT

Bucks County Intermediate Unit 22 Bucks County, Pennsylvania

September 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**

Dr. Mark Hoffman, Executive Director
Bucks County Intermediate Unit 22
705 North Shady Retreat Road
Doylestown, Pennsylvania 18901

Mr. John D'Angelo, Board President
Bucks County Intermediate Unit 22
705 North Shady Retreat Road
Doylestown, Pennsylvania 18901

Dear Dr. Hoffman and Mr. D'Angelo:

We conducted a Limited Procedures Engagement (LPE) of the Bucks County Intermediate Unit 22 (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, 2014 through June 30, 2018, 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?

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 Intermediate Unit 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,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

September 9, 2019

cc: **BUCKS COUNTY INTERMEDIATE UNIT 22** Board of School Directors

Background Information

School Characteristics 2018-19 School Year ^A		Mission Statement ^A
County	Bucks	As educational innovators, we ensure optimal growth of all learners by collaborating with our school districts and community to initiate, design, and deliver exemplary leadership, teaching and learning.
Students Served in Public Schools	84,892	
Students Served in Nonpublic Schools	10,090	
Total Teachers	475.4	
Total Full or Part-Time Support Staff	892	
Total Administrators	40	
Number of Participating Schools ^B	168	

A – Source: Information provided by the Intermediate Unit administration and is unaudited.
B – Schools include participating school districts, nonpublic schools, and institutions.

The Bucks County Intermediate Unit 22 (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 Bucks County:

Participating School Districts

Bensalem Township	Neshaminy
Bristol Borough	New Hope-Solebury
Bristol Township	Palisades
Centennial	Pennridge
Central Bucks	Pennsbury
Council Rock	Quakertown Community
Morrisville Borough	

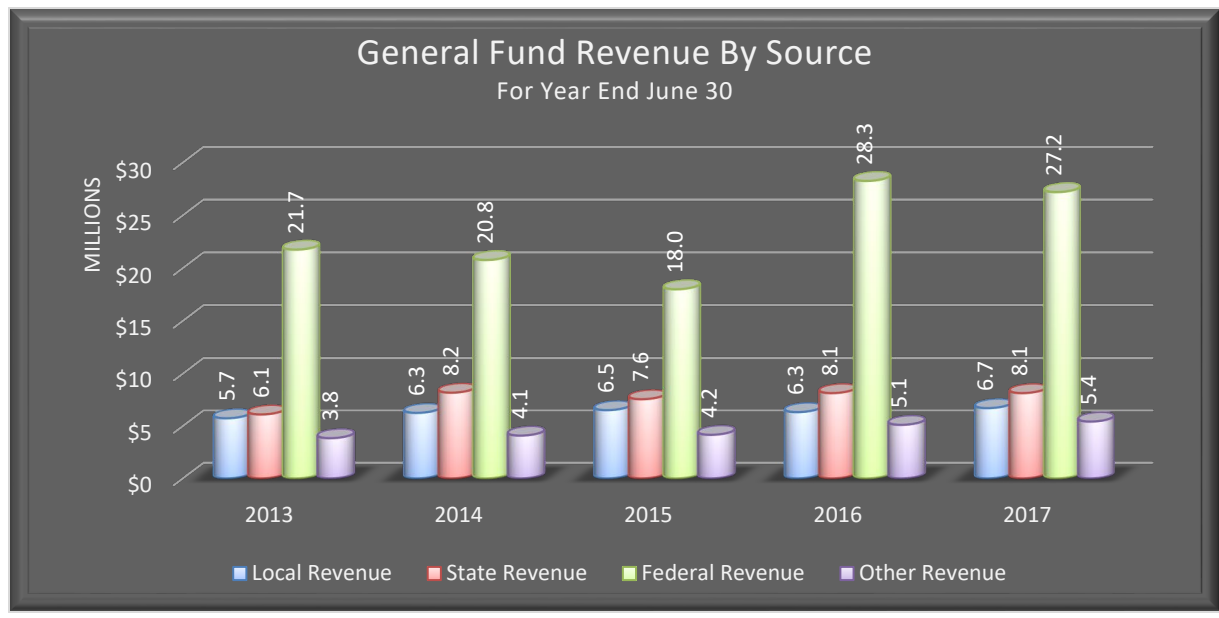
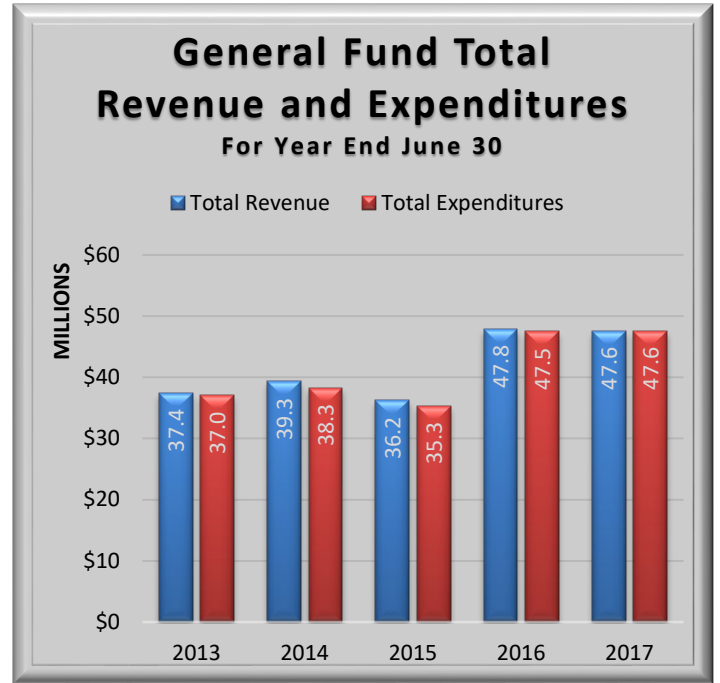
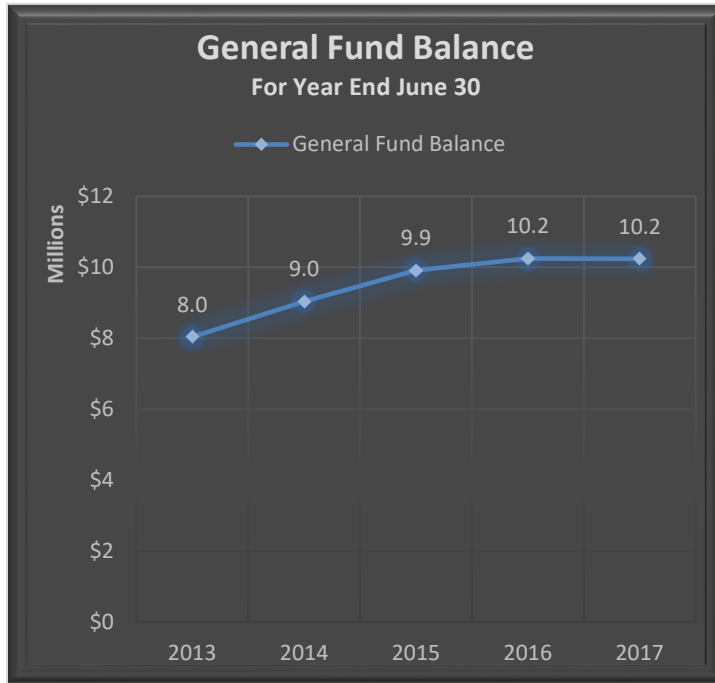
The Intermediate Unit also functions as a service agency for 155 nonpublic schools and institutions.

The Intermediate Unit is governed by a 13-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 PDE's public website. This information was not audited and is presented for **informational purposes only**.



Status of Prior Audit Findings and Observations

Our prior audit of the Bucks County Intermediate Unit 22 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. 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.