

# LIMITED PROCEDURES ENGAGEMENT

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## Montgomery County Intermediate Unit 23 Montgomery County, Pennsylvania

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August 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. John J. George, Executive Director  
Montgomery County Intermediate Unit 23  
2 West Lafayette Street  
Norristown, Pennsylvania 19401

Ms. Maura Buri, Board President  
Montgomery County Intermediate Unit 23  
2 West Lafayette Street  
Norristown, Pennsylvania 19401

Dear Dr. George and Ms. Buri:

We conducted a Limited Procedures Engagement (LPE) of the Montgomery County Intermediate Unit 23 (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?

Dr. John J. George  
Ms. Maura Buri  
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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

August 15, 2019

cc: **MONTGOMERY COUNTY INTERMEDIATE UNIT 23** Board of School Directors

## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Montgomery
Students Served in Public Schools	4,308
Students Served in Nonpublic Schools	18,770
Total Teachers	313
Total Full or Part-Time Support Staff	219
Total Administrators	41
Number of Participating Schools <sup>B</sup>	22

A – Source: Information provided by the Intermediate Unit administration and is unaudited.

B – Schools include participating school districts, nonpublic schools, and charter schools.

### Mission Statement<sup>A</sup>

The Montgomery County Intermediate Unit, a regional educational service agency, provides dynamic, visionary leadership and effective, efficient services for constituent school districts, schools and students

The Montgomery County Intermediate Unit 23 (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 Montgomery County:

#### Participating School Districts

Abington	Bryn Athyn
Cheltenham Township	Colonial
Hatboro-Horsham	Jenkintown
Lower Merion	Lower Moreland Township
Methacton	Norristown Area
North Penn	Perkiomen Valley
Pottsgrove	Pottstown
Souderton Area	Spring-Ford Area
Springfield Township	Upper Dublin
Upper Merion Area	Upper Moreland Township
Upper Perkiomen	Wissahickon

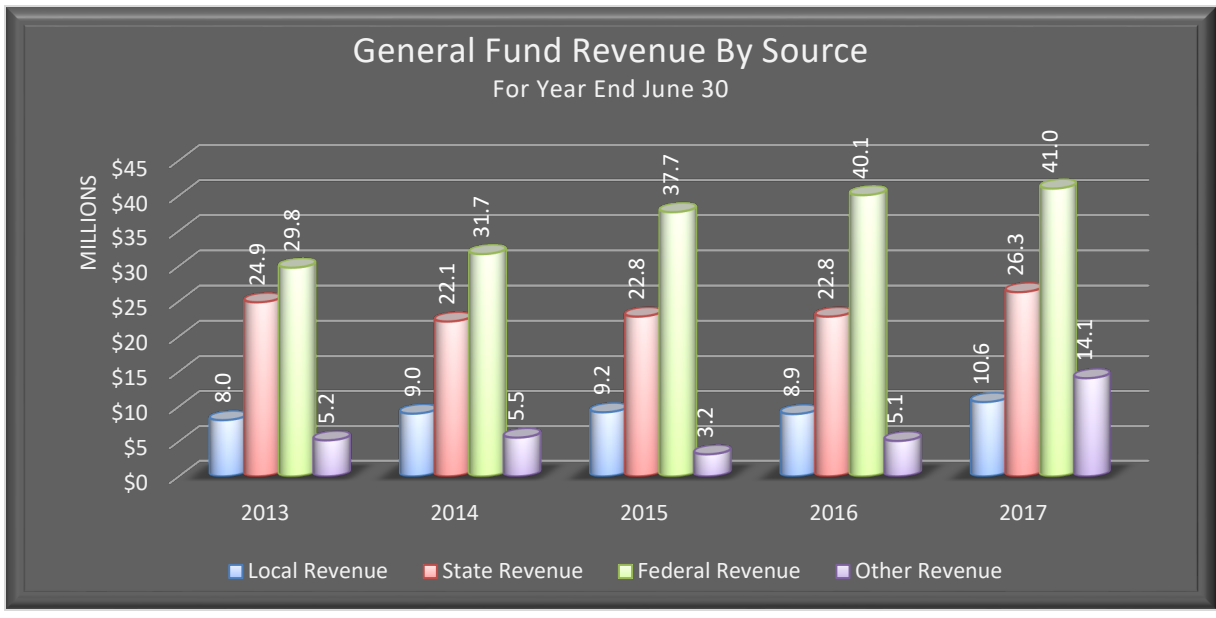
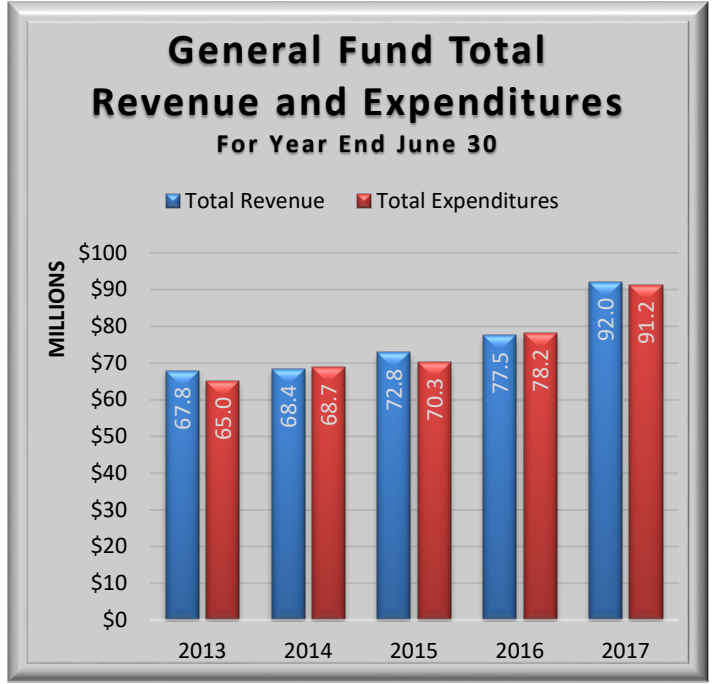
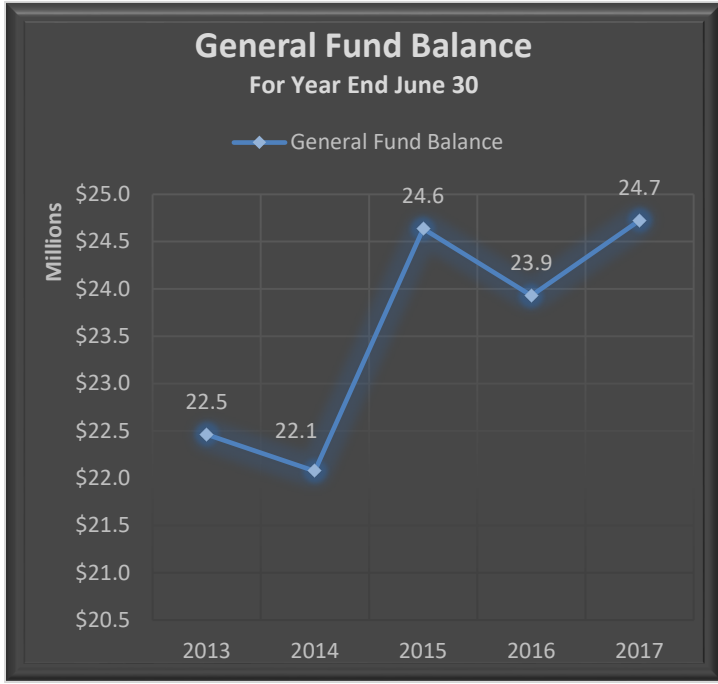
The Intermediate Unit also functions as a service agency for 133 nonpublic schools and institutions.

The Intermediate Unit is governed by a 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**

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**O**ur prior audit of the Montgomery County Intermediate Unit 23 resulted in no findings or observations.

## **Distribution List**

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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).