

LIMITED PROCEDURES ENGAGEMENT

Westmoreland Intermediate Unit 7 Westmoreland County, Pennsylvania

November 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Jason A. Conway, Executive Director
Westmoreland Intermediate Unit 7
102 Equity Drive
Greensburg, Pennsylvania 15601

Mr. Irvin Tantlinger, Board President
Westmoreland Intermediate Unit 7
102 Equity Drive
Greensburg, Pennsylvania 15601

Dear Dr. Conway and Mr. Tantlinger:

We conducted a Limited Procedures Engagement (LPE) of the Westmoreland Intermediate Unit 7 (IU) 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 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. Jason A. Conway
Mr. Irvin Tantlinger
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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 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 IU's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale
Auditor General

November 7, 2018

cc: **WESTMORELAND INTERMEDIATE UNIT 7** Board of School Directors

Background Information

School Characteristics 2017-18 School Year ^A	
County	Westmoreland
Students Served in Public Schools	46,922
Students Served in Nonpublic Schools	2,543
Total Teachers	93
Total Full or Part-Time Support Staff	145
Total Administrators	5
Number of Participating Schools ^B	17 school districts 3 CTCs

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

B – Schools include participating school districts, nonpublic schools, and institutions

Mission Statement^A

1. Operate as the premier leading experts for providing student, curriculum, technology, infrastructure, financial and executive services.
2. Operate as a state-level player for leading state initiatives.
3. Operate as a purposeful entrepreneurial enterprise for educational opportunities.

The Westmoreland Intermediate Unit 7 (IU) 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 Westmoreland County:

Belle Vernon Area	Burrell
Derry Area	Franklin-Regional
Greater Latrobe	Greensburg Salem
Hempfield Area	Jeannette City
Kiski Area	Ligonier Valley
Monessen City	Mount Pleasant Area
New Kensington-Arnold	Norwin
Penn-Trafford	Southmoreland
	Yough

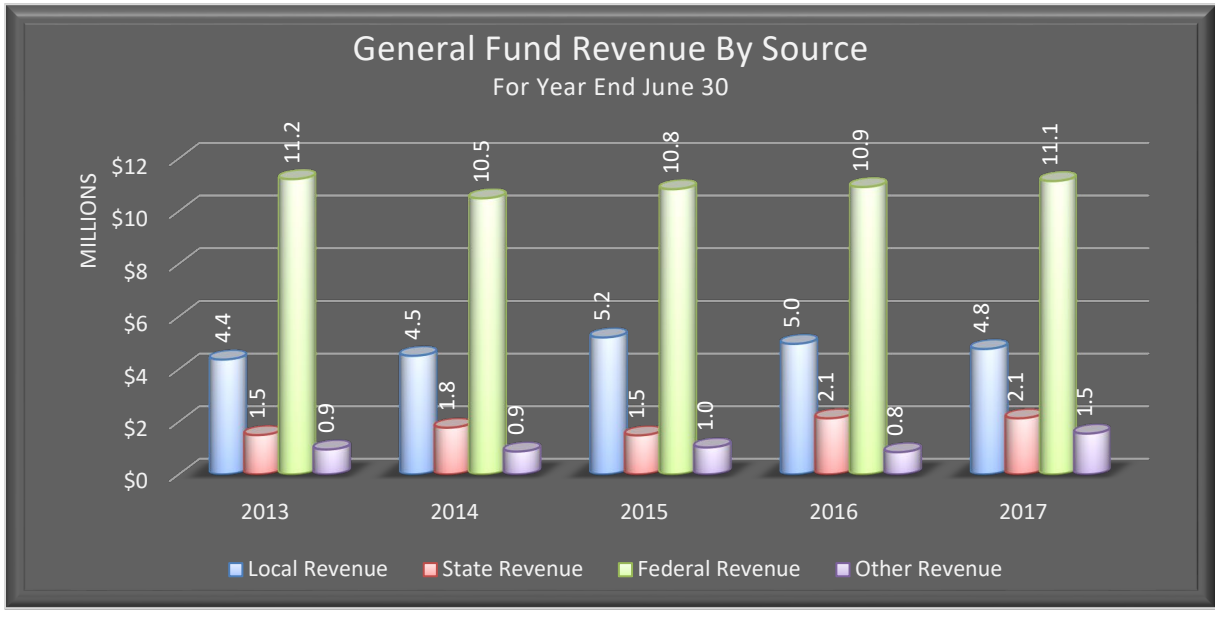
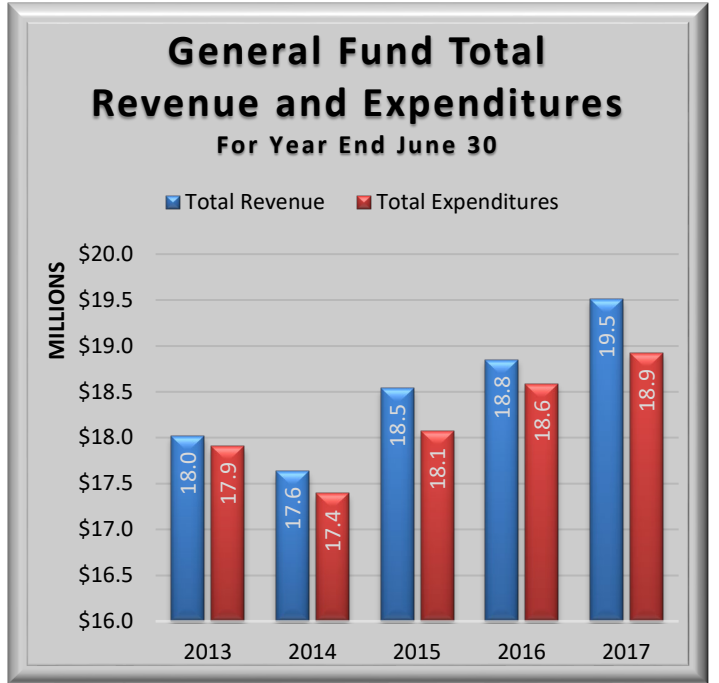
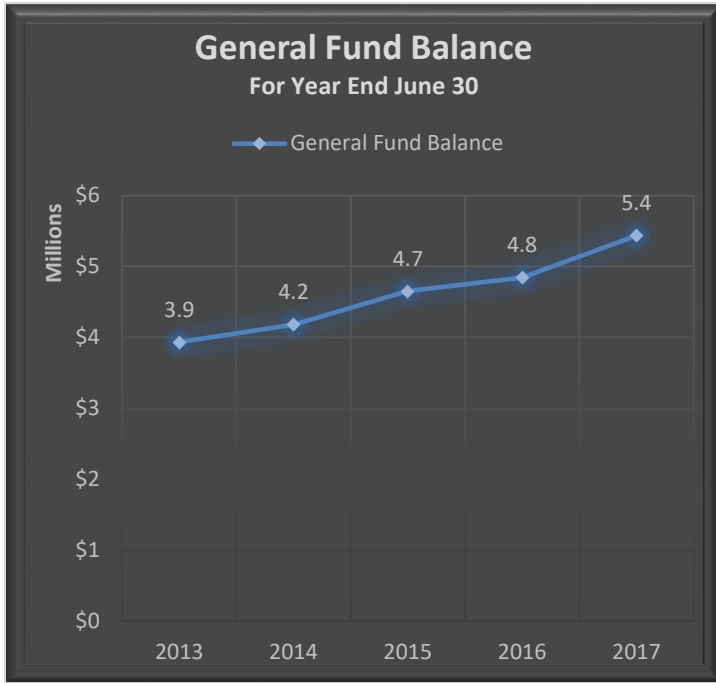
The IU also functions as a service agency for 12 nonpublic schools and institutions.

The IU is governed by a 17 member board appointed by the participating schools on a rotating basis.

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

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 the 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 Westmoreland Intermediate Unit 7 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, and Harrisburg, PA 17120; via email to: News@PaAuditor.gov.