

PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**



Delaware County Intermediate Unit Performance Audit Fact Sheet

Background

This is a performance audit of the Delaware County Intermediate Unit (DCIU). DCIU is one of 29 Intermediate Units (IU) that provide services to public school districts and private schools. DCIU serves students from 15 Delaware County school districts, providing special education, early childhood programs, career and technical education, and professional development for educators. The audit covered fiscal years ending 2023 and 2024, during which time DCIU receive \$83.6 million in state funds.

The audit's objectives were to:

- Ensure DCIU's contracting and purchasing procedures complied with Article IX-a. of the Pennsylvania Public School Code (PSC), as well as state regulations and its own policies and procedures;
- Determine if DCIU properly monitored and oversaw those contracts and contractors to verify it complied with Article IX-a. of the PSC, as well as state regulations and its own policies and procedures; and
- Ensure DCIU's complied with Article IX-a. of the PSC, as well as state regulations and its own policies and procedures when purchasing goods and services for amounts under the competitive bidding threshold.

What did the audit find?

In ***Finding 1***, we found that DCIU failed to maintain adequate documentation to support its procurement process, which limited our ability to verify compliance with procurement requirements.

In ***Finding 2***, we found that DCIU failed to maintain adequate contract monitoring documentation, which limited our ability to evaluate the effectiveness of its contract oversight processes.

In ***Finding 3***, we found that DCIU lacked sufficient documentation for purchases under the competitive bidding threshold, which limited our ability to verify compliance with the PSC and other procurement requirements.

In ***Finding 4***, we found that DCIU's lack of internal guidance over trips to attend leadership development trainings/retreats and food/refreshments purchases for meetings increased the risk of excessive/questionable spending.

What did the auditors recommend to DCIU do to fix these issues?

For Finding 1, we made **five recommendations** for DCIU to strengthen its internal controls and improve accountability and transparency by retaining complete and accurate documentation of all contracts and documents, including maintaining a comprehensive and accurate list of all approved contracts and their status.

For Finding 2, we made **three recommendations** for DCIU to strengthen internal controls to improve the operation and accountability of its contract monitoring and oversight activities.

For Finding 3, we made **four recommendations** for DCIU to strengthen its internal controls environment and improve the accountability and transparency of its procurement process.

For Finding 4, we made **nine recommendations** to strengthen DCIU's policies and improve fiscal accountability over its use of public funds to achieve its mission.

What is a performance audit?

A [performance audit](#) looks at whether state-funded programs and activities are meeting their goals and objectives, and if tax dollars are being spent efficiently and effectively.

Where can I see the full audit report?

[Read the entire audit report.](#)

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