

LIMITED PROCEDURES ENGAGEMENT

Lancaster-Lebanon Intermediate Unit 13 Lancaster County, Pennsylvania

August 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Brian D. Barnhart, Executive Director
Lancaster-Lebanon Intermediate Unit 13
1020 New Holland Avenue
Lancaster, Pennsylvania 17601

Mr. Michael Landis, Board President
Lancaster-Lebanon Intermediate Unit 13
1020 New Holland Avenue
Lancaster, Pennsylvania 17601

Dear Dr. Barnhart and Mr. Landis:

We conducted a Limited Procedures Engagement (LPE) of the Lancaster-Lebanon Intermediate Unit 13 (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. Brian D. Barnhart
Mr. Michael Landis
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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: **LANCASTER-LEBANON INTERMEDIATE UNIT 13** Board of School Directors

Background Information

School Characteristics 2018-19 School Year ^A		Mission Statement ^A
Counties	Lancaster & Lebanon	Provide services, supports, and solutions that make a difference to all learners and our community.
Students Served in Public Schools	7,221	
Students Served in Nonpublic Schools	1,385	
Total Teachers	360	
Total Full or Part-Time Support Staff	571	
Total Administrators	160	
Number of Participating Schools ^B	65	

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

The Lancaster-Lebanon Intermediate Unit 13 (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 Lancaster and Lebanon counties:

Participating School Districts

Annville-Cleona	Lampeter-Strasburg
Cocalico	School District of Lancaster
Columbia Borough	Lebanon
Conestoga Valley	Manheim Central
Cornwall-Lebanon	Manheim Township
Donegal	Northern Lebanon
Eastern Lancaster County	Palmyra Area
Eastern Lebanon County	Penn Manor
Elizabethtown Area	Pequea Valley
Ephrata Area	Solanco
Hempfield	Warwick

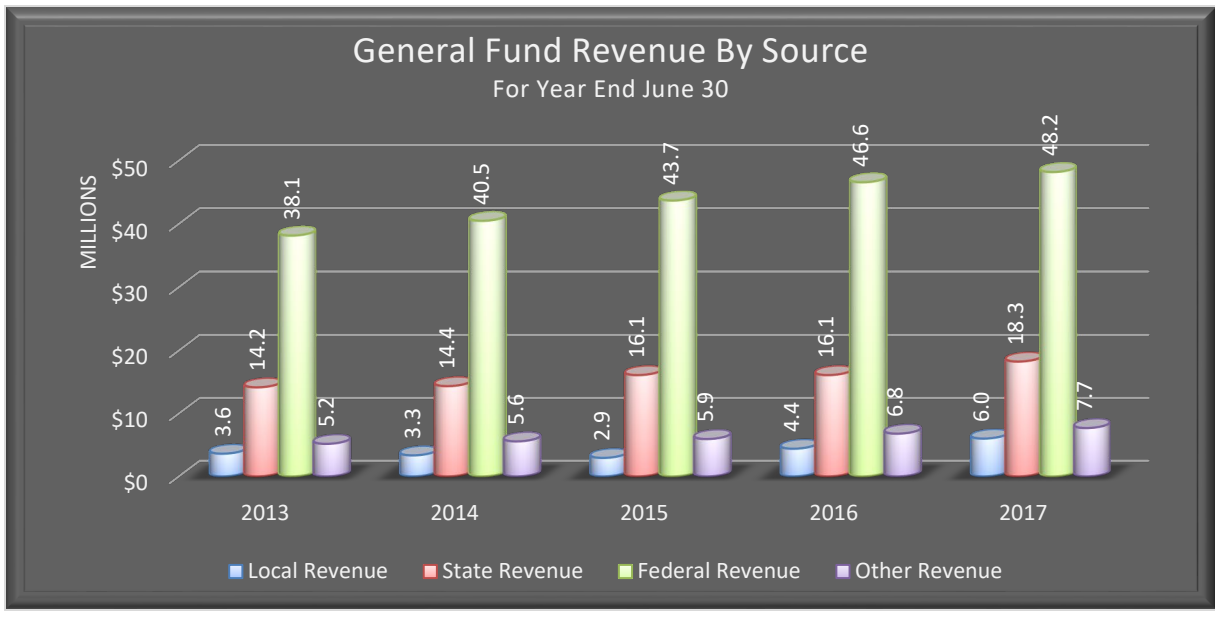
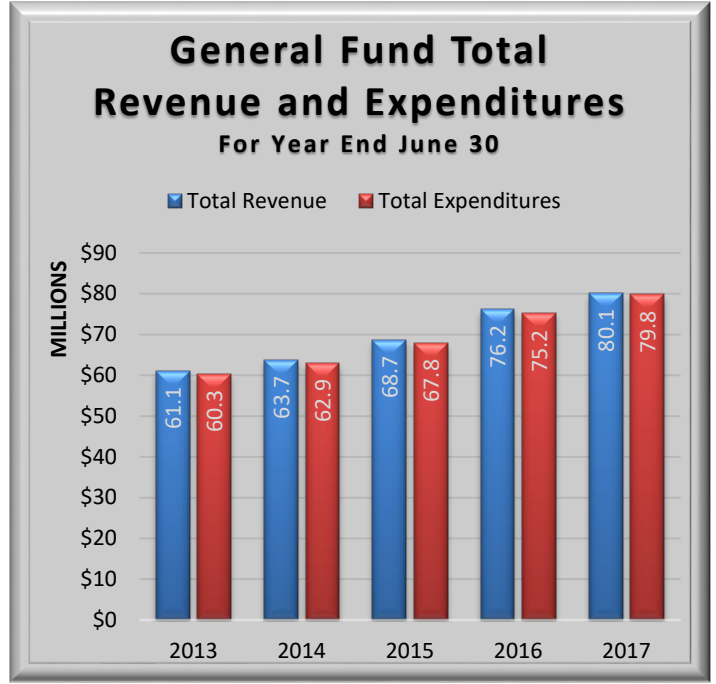
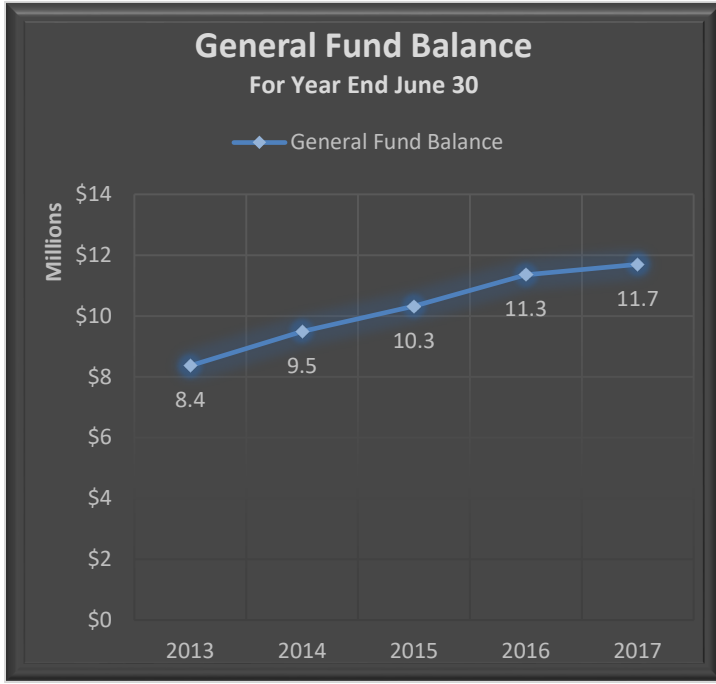
The Intermediate Unit also functions as a service agency for 43 nonpublic schools and institutions.

The Intermediate Unit is governed by a 22-member board appointed by the participating school districts 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 Limited Procedures Engagement of the Lancaster-Lebanon Intermediate Unit 13 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.