
PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**



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Auditor General DeFoor Says DCIU Spent More Than \$300,000 on Executive Travel and Catered Meals for Meetings

MEDIA, Pa. – Auditor General Timothy L. DeFoor today released a [performance audit of the Delaware County Intermediate Unit \(DCIU\)](#) for fiscal years 2023 and 2024 that found the agency spent more than \$300,000 to send executives to leadership training and provide catered meals for board and staff meetings. The audit also found that DCIU failed to keep records of contracts, purchase approvals and could not show evidence that goods and services were received.

“DCIU gets most of its revenue from taxpayers to provide services to our children and our communities,” Auditor General DeFoor said. “Right now, what we are seeing is unacceptable. This is an audit of just one Intermediate Unit, but these findings should be a wake-up call for every IU across the Commonwealth.”

Each year, the Commonwealth withholds a portion of school districts’ education subsidies to fund Intermediate Unit educational services and operations. For fiscal years ending 2023 and 2024, Intermediate Units statewide received nearly \$2 billion in state tax funds, of which more than \$83 million went to DCIU.

According to the audit, DCIU spent nearly \$40,000 for seven senior level administrators to join another Intermediate Unit at a leadership training course in Orlando, FL, that included a Ride-N-Dine event at Universal Studios featuring rides on two attractions and a five-course dinner with an open bar. DCIU also spent nearly \$14,000 on a team building retreat in Annapolis, MD, which included a four and half hour cruise around the Chesapeake Bay. Additionally, DCIU used approximately \$250,000 in taxpayer funds to pay for dinners at monthly board meetings, and for food and refreshments at routine staff meetings.

“At a time when education funding is a challenge across the Commonwealth, school districts are tightening budgets and families are feeling the strain, this is how DCIU chose to spend taxpayer dollars?” Auditor General DeFoor said. “This is the latest in a series of audits on education accountability and spending that shows a disturbing pattern of using state tax dollars without transparency. IU’s and educational leaders must come together – directly and urgently—to ensure inconsistencies like these aren’t in our system.”

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'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 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 and determine the appropriateness of these purchases for the purpose of fulfilling its mission.

Auditor General DeFoor noted auditors had a hard time verifying basic information to perform the audit because DCIU did not maintain some contracts, purchasing approvals and receipts for goods and services. Auditors had four findings:

- **Finding 1:** DCIU failed to maintain adequate documentation to support its procurement process, which limited our ability to verify compliance with procurement requirements.
- **Finding 2:** DCIU failed to maintain adequate contract monitoring documentation, which limited our ability to evaluate the effectiveness of its contract oversight processes.
- **Finding 3:** 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.
- **Finding 4:** 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.

Auditors provided 21 recommendations to DCIU for improvements. Recommendations included ways for DCIU to strengthen its internal controls and improve accountability; maintain records of all contracts and documents, including maintaining a comprehensive and accurate list of all contracts; and strengthen its policies and improve fiscal accountability over its use of public funds to achieve its mission.

[Visit our Be Audit Smart Guide](#) to see the full audit and a breakdown of this performance audit.

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