

**CENTRAL JERSEY ARTS CHARTER SCHOOL**

**AUDITOR'S MANAGEMENT REPORT**  
**ON ADMINISTRATIVE FINDINGS -**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**

**JUNE 30, 2015**

CENTRAL JERSEY ARTS CHARTER SCHOOL

AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE

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# DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

*Certified Public Accountants*

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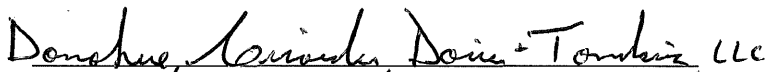
## REPORT OF INDEPENDENT AUDITORS


Independent Trustee Philip Meshinsky  
Members of the Board of Trustees  
Central Jersey Arts Charter School  
Plainfield, New Jersey

We have been engaged to audit, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Central Jersey Arts Charter School in the City of Plainfield, State of New Jersey, for the year ended June 30, 2015, and have issued our report thereon dated October 19, 2017.

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether procedures were followed and whether any findings existed, as listed in the accompanying table of contents.

This report is intended for the information of the Central Jersey Arts Charter School's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

  
DONOHUE, GIRONDA, DORIA & TOMKINS, LLC  
Certified Public Accountants

  
JASON R. GIRONDA  
Certified Public Accountant  
Public School Accountant  
License No. 20CS00264800

Bayonne, New Jersey  
October 19, 2017

## **Administrative Findings - Financial, Compliance and Performance**

### **Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, and the Treasurer of School Moneys, the activities of the Board of Trustees, and the records of the various funds under the auspices of the Board of Trustees.

### **Administrative Practices and Procedures**

#### **Insurance**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

#### **Tuition Charges**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **Financial Planning, Accounting and Reporting**

#### **Examination of Claims**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

#### **Payroll Account**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

#### **Reserve for Encumbrances and Accounts Payable**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

**Financial Planning, Accounting and Reporting (Continued)**

Travel

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

Classification of Expenditures

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

Board Secretary's Records

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

Treasurer's Records

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) As Reauthorized by the No Child Left Behind Act of 2001

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

Other Special Federal and/or State Projects

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

## **Financial Planning, Accounting and Reporting (Continued)**

### **T.P.A.F. Reimbursement**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **School Food Service**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **Student Body Activities**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **Application for State School Aid**

The lack of availability of the Charter School's records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

### **Pupil Transportation**

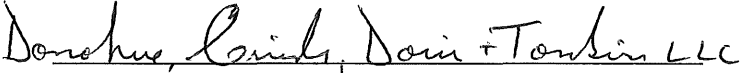
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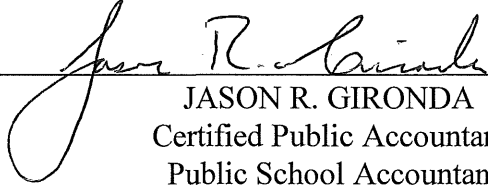
**Follow-up on Prior Year Findings**

The lack of availability of the Charter School’s records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

**Acknowledgment**

The lack of availability of the Charter School’s records did not permit the application of certain audit procedures required by the New Jersey Department of Education, necessary for us to determine whether all procedures were followed and whether any findings existed.

  
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Bayonne, New Jersey  
October 19, 2017