

BOARD OF EDUCATION
TOWNSHIP OF ELSINBORO SCHOOL DISTRICT
COUNTY OF SALEM
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

TOWNSHIP OF ELSINBORO SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>Page</u>
Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance	1
Scope of Audit	2
Administrative Practices and Procedures:	
Insurance	2
Official's Bonds	2
Tuition Charges	2
District Internal Control Policies	2
Financial Planning, Accounting and Reporting:	
Examination of Claims	2
Certification of Income Tax Compliance	2
Payroll Account and Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures Against Those Federal Grants Awards	3
Classification of Expenditures	
General Classifications	3
Administrative Classification	3
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act/Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	4-5
School Purchasing Programs:	
Contracts and Agreements Requiring Advertisement for Bids	5-6
School Food Service	6-7
Student Body Activities	7
Unemployment Compensation Insurance Trust Fund	7
Workers' Compensation Insurance Trust Fund	7
Application for State School Aid	7
Pupil Transportation	8
Facilities and Capital Assets	8
Follow-up on Prior Year Findings	8
Acknowledgment	8
Schedule of Audited Enrollments	9-11
Excess Surplus Calculation	12-13

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October 31, 2016

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

Honorable President and
Members of the Board of Education
Township of Elsinboro School District
County of Salem
Salem, New Jersey 08079

We have audited, 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 Board of Education of the Township of Elsinboro School District in the County of Salem for the year ended June 30, 2016, and have issued our report thereon dated October 31, 2016.

As part of our audit, we performed procedures required by the Division of Administration and Finance, New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is issued in conjunction with the Comprehensive Annual Financial Report of the Board of Education of the Township of Elsinboro School District, for the fiscal year ended June 30, 2016 and is intended for the information of the School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

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Licensed Public School Accountant
No. 915