

**GARFIELD BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Health benefit waiver opt-out payments be calculated net of the employee health benefit contribution.
2. Purchase orders be reviewed at year end and be properly classified as an encumbrance payable or accounts payable.

III. School Purchasing Program

- * It is recommended that continued efforts be made in order to be in compliance with the requirements of the Local Public Contracts Law.

IV. Food Service Fund

There are none.

V. Student Body Activities

It is recommended that the Child Study student activity cash receipts and cash disbursements ledgers include all financial transactions and a bank reconciliation be completed on a monthly basis.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Facilities and Capital Assets

There are none.

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IX. Miscellaneous

There are none.

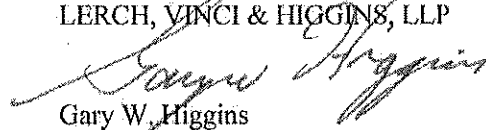
X. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all, except those recommendations denoted with an asterisk (*).

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,
LERCH, VINCI & HIGGINS, LLP



Gary W. Higgins
Public School Accountant
Certified Public Accountant