

**NORTH BERGEN BOARD OF EDUCATION
INDEPENDENT AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2016**

**NORTH BERGEN BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
North Bergen Board of Education
North Bergen, New Jersey

We have audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the North Bergen Board of Education as of and for the fiscal year ended June 30, 2016, and have issued our report thereon dated November 29, 2016.

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

This report is intended solely for the information and use of management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.


LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants


Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
November 29, 2016

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Scope of Audit

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

Administrative Practices and Procedures

Insurance

Fire Insurance coverage was carried in the amounts as detailed on Exhibit J-20, "Schedule of Insurance", as reported in the District's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Hugo Cabrera	Board Secretary	\$650,000
Steven Somick	School Business Administrator	150,000
Thomas Tango	Treasurer of School Monies	500,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending Districts for the adjustment in per pupil costs in accordance with N.J.A.C. 6:A:23.3(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to signature certification or supporting documentation.

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of payroll taxes were also deposited in the Payroll Account.

All payrolls tested were certified by the President of the Board, the Board Secretary and the Chief School Administrator.

Salary withholdings tested were promptly remitted to the proper agencies including employee health benefits contribution withholdings due to the General Fund. The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation of certain employees.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Financial Planning, Accounting and Reporting (Continued)

Employee Position Control Roster

The District maintains a personnel tracking and accounting (Position Control) system.

Unemployment Compensation

The District has elected the reimbursement method for unemployment compensation. Under this method, a portion of the quarterly worker contribution is to be deposited into the District's unemployment insurance trust fund and be used to pay invoices received from the State for unemployment claims.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition, our sample selection specifically targeted administrative coding, classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4.

Board Secretary's Records

The minutes and financial records maintained by the Board Secretary were in good condition.

The prescribed contractual order system was followed.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Finding – A portion of the annual PERS contribution (\$63,292) was incorrectly charged to the Unallocated Employee Benefits Group Insurance budget account. An audit adjustment was made to re-classify the expenditure to the Other Retirement Contribution budget account. This audit adjustment created a line item overexpenditure in this account. This was an isolated instance, thus no audit recommendation is warranted.

Finding – Payments for employee health benefit waivers/opt out were not updated for changes in the cost of health benefit premium, net of the employee's calculated contribution.

Recommendation – Employee health benefit opt out payments be adjusted for changes in the net cost of the insurance premium.

Treasurer's Records

The Treasurer performed all cash reconciliations as required.

The Treasurer's records were in agreement with the records of the Board Secretary.

The Treasurer's cash balances were in agreement with the reconciled cash balances as determined during the audit.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Financial Planning, Accounting and Reporting (Continued)

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

The E.S.E.A. financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, II, III, IV and Title V of the Elementary and Secondary Education Act (E.S.E.A.), as amended.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Finding – Salaries of individuals charged to Preschool Expansion Aid were not included in the District's minutes. In addition, time and activity reports were not maintained. The District does not participate with the Preschool Expansion Program in 2016/17. Thus, an audit recommendation is not warranted.

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Exhibits K-3 and K-4 located in the CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

T.P.A.F Reimbursement to the State for Federal Salary Expenditures

The amount of expenditures charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-23 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,800. The Board has designated the School Business Administrator as the qualified purchasing agent.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Board Attorney's opinion should be sought before a commitment is made.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained. Our examination did reveal, however, that purchases were made through the use of State contracts.

Food Service Fund

The school food service program was not selected as a major federal or state program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management as to whether the School Food Authority (the "SFA") had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted. In addition, we inquired as to whether the SFA's expenditures of school food service revenues were limited to allowable direct or indirect costs. No exceptions were noted.

The financial transactions and statistical records of the school food services were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company NuWay Concessionaries and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the contract were reviewed. The contract includes a provision which guarantees that the food service program will have a minimum profit of \$80,000. The operating results provision has been met.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service fund.

The number of meals claimed for reimbursement was compared to meal count records. As part of the claims process, the district completed edit check worksheets. Reimbursement claims were submitted/certified in a timely manner.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Food Service Fund (Continued)

Finding – The June 30, 2016 net cash resources exceeded the three month average of food service expenses.

Recommendation – The District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three month average expenses.

U.S.D.A. commodities were received and a separate inventory was maintained on a first-in, first-out basis.

Exhibits reflecting Child Nutrition Program operations are included on Exhibits B-4, B-5 and B-6 of the District's CAFR.

Student Body Activities

The Board has a policy which clearly established the regulation of student activity and athletic account funds.

Finding – Our audit of the High School Student Activity account noted that the balances of the individual clubs and activities is not in agreement with the reconciled cash balance in the account. A difference of \$13,929 was noted.

Recommendation – Account balances in the High School Activity account be reviewed and reconciled monthly to the available cash resources.

Finding – Our audit of gate receipts for athletic events revealed that monies collected are not deposited in a timely manner.

Recommendation – All athletic event receipts be deposited in a timely manner.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2015 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income and limited English proficient. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to District workpapers with immaterial exceptions noted. The information on the workpapers was verified with no exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintain workpapers on the prescribed state forms or their equivalent.

The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2015-2016 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Report and County summary report with exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding – Thirteen special education students reported as requiring transportation did not have transportation required in their Individualized Education Plan (IEP).

Recommendation – The District Report of Transported Resident Students (DRTRS) include only those special education students who require transportation per their Individualized Education Plan.

**NORTH BERGEN BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Pupil Transportation (Continued)

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review of the School Development Authority (the "SDA") grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund and awarding of contracts for eligible facilities construction.

Follow-Up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year findings.

Suggestions to Management

- Outstanding checks and other reconciling items on the District's bank reconciliations be reviewed and cleared of record.
- The outstanding grant receivable balances which remain uncollected for the various SDA capital projects be reviewed, collected or cleared of record.

**NORTH BERGEN BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS
FOOD SERVICE ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

This Schedule is Not Applicable

**NORTH BERGEN BOARD OF EDUCATION
FOOD SERVICE FUND ENTERPRISE FUND
CALCULATION OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Current Assets

Due from Other Funds	\$	931,150
Due from Other Governments		189,723
		1,120,873

Current Liabilities

Less:		
Accounts Payable		(137,555)

Net Cash Resources	\$	983,318
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Adjusted Total Operating Expense:

Total Operating Expenses	\$	2,989,029
Less Depreciation		(2,761)
Adjusted Total Operating Expense	\$	2,986,268

<u>Average Monthly Operating Expense:</u>	\$	298,627
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<u>Three Times Monthly Average:</u>	\$	895,880
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Total Net Cash Resources	\$	983,318
Three Times Monthly Average		895,880

Amount Above Allowable Net Cash Resources	\$	87,438
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**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2015
SCHEDULE OF AUDITED ENROLLMENTS**

	2016-2017 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample from Work- papers	Sample Verfied	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 4 yrs	178		178				16		16							
Full Day Preschool 4 yrs	73		73				73		73							
Full Day Kindergarten	502		502				438		438							
Grade 1	496		496				47		47							
Grade 2	488		488				151		151							
Grade 3	480		480				119		119							
Grade 4	487		487				41		41							
Grade 5	446		446				54		54							
Grade 6	470		470				39		39							
Grade 7	464		464				146		146							
Grade 8	512		512				40		40							
Grade 9	582		582				582		582							
Grade 10	547		547				547		547							
Grade 11	471		471				471		471							
Grade 12	545		545				545		545							
Subtotal	6,741	-	6,741	-	-	-	3,309	-	3,309	-	-	-	-	-	-	-
Special Ed - Elementary	493		493				59		59				11	9	9	
Special Ed - Middle	250		250				63		63				8	8	8	
Special Ed - High	367		367				367		367				17	13	13	
Subtotal	1,110	-	1,110	-	-	-	489	-	489	-	-	-	36	30	30	-
Totals	7,851	-	7,851	-	-	-	3,798	-	3,798	-	-	-	36	30	30	-
Percentage Error					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>	

NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2015
SCHEDULE OF AUDITED ENROLLMENTS

	Resident Low Income			Sample for Verification			Resident LEP Free/Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Application and Register	Errors
	Half Day Preschool 4 yrs	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	338	338	-	5	5	-	51	51	-	6	6	-
Grade 1	344	344	-	5	5	-	41	41	-	5	5	-
Grade 2	347	347	-	6	6	-	27	27	-	4	4	-
Grade 3	316	316	-	5	5	-	25	25	-	3	3	-
Grade 4	289	289	-	5	5	-	30	30	-	4	4	-
Grade 5	275	275	-	5	5	-	32	32	-	4	4	-
Grade 6	284	284	-	4	4	-	27	27	-	4	4	-
Grade 7	267	267	-	4	4	-	28	28	-	4	4	-
Grade 8	296	296	-	4	4	-	42	42	-	6	6	-
Grade 9	350	350	-	6	6	-	59	59	-	8	8	-
Grade 10	281	281	-	4	4	-	27	27	-	4	4	-
Grade 11	241	241	-	3	3	-	30	30	-	5	5	-
Grade 12	270	270	-	5	5	-	16	16	-	3	3	-
Subtotal	3,898	3,898	-	61	61	-	435	435	-	60	60	-
Special Ed - Elementary	346	346	-	6	6	-	9	9	-	1	1	-
Special Ed - Middle	171	171	-	2	2	-	6	6	-	1	1	-
Special Ed - High	244	244	-	3	3	-	6	6	-	1	1	-
	761	761	-	11	11	-	21	21	-	3	3	-
Juvenile Detention Ctr	1	1	-	-	-	-	-	-	-	-	-	-
Subtotal	762	762	-	11	11	-	21	21	-	3	3	-
Totals	4,660	4,660	-	72	72	-	456	456	-	63	63	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
	Reg. - Public Schools	1,049.0	1,049.0	-	187.0	187.0
Special Ed. - Public	340.0	340.0	-	61.0	48.0	(13.0)
Transported - Non - Public	-	-	-	-	-	-
Special Needs - Public	87.0	87.0	-	16.0	16.0	-
	1,476.0	1,476.0	-	264.0	251.0	(13.0)
Percentage Error			0.00%			-4.92%

**NORTH BERGEN BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2015
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Worpapers	Sample Verified to Register	Errors
Half Day Preschool 4 yrs	-	-		-	-	
Full Day Kindergarten	5.0	5.0		4.0	4.0	
Grade 1	7.0	7.0		5.0	5.0	
Grade 2	5.0	5.0		4.0	4.0	
Grade 3	4.0	4.0		3.0	3.0	
Grade 4	3.0	3.0		2.0	2.0	
Grade 5	5.0	5.0		4.0	4.0	
Grade 6	4.0	4.0		3.0	3.0	
Grade 7	2.0	2.0		2.0	2.0	
Grade 8	6.0	6.0		5.0	5.0	
Grade 9	9.0	9.0		8.0	8.0	
Grade 10	14.0	14.0		13.0	13.0	
Grade 11	11.0	11.0		11.0	11.0	
Grade 12	4.0	4.0		5.0	5.0	
Subtotal	79.0	79.0	-	69.0	69.0	-
Special Ed - Elementary	2.0	2.0	-	1.0	1.0	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	2.0	2.0	-	1.0	1.0	-
Total	81.0	81.0	-	70.0	70.0	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**NORTH BERGEN BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

2015-2016 Total General Fund Expenditures	\$ 116,777,550	
Increased by:		
Transfer to Capital Projects Fund	233,650	
	117,011,200	
Decreased by:		
On-Behalf TPAF Pension & Social Security	(13,207,007)	
Adjusted 2015-2016 General Fund Expenditures	\$ 103,804,193	
2% of Adjusted 2015-2016 General Fund Expenditures	\$ 2,076,084	
Increased by:		
Allowable Adjustment - Non-Public Transportation	58,464	
Maximum Unassigned Fund Balance		\$ 2,134,548
Total General Fund - Fund Balance at June 30, 2016 (Budgetary Basis)	\$ 23,921,466	
Decreased by:		
Encumbrances	\$ 1,197,723	
Capital Reserve	12,276,019	
Maintenance Reserve	1,300,000	
Emergency Reserve	1,000,000	
Sales/Leaseback	733,478	
Excess Surplus Designated for Subsequent Year's Budget	2,168,392	
Designated for Subsequent Year's Budget	1,360,149	
Nonspendable - Prepaids	424,454	
	20,460,215	
Total Unassigned Fund Balance		3,461,251
Excess Surplus, June 30, 2016		\$ 1,326,703

**NORTH BERGEN BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that employee health benefit opt out payments be adjusted for changes in the net cost of the insurance premium.

III. School Purchasing Program

There are none.

IV. School Food Services

It is recommended that the District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three months average expenses.

V. Student Body Activities

It is recommended that:

- * 1. Account balances in the High School Activity account be reviewed and reconciled monthly to the available cash resources.
- 2. All athletic event receipts be deposited in a timely manner.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

It is recommended that the District Report of Transported Resident Students (DRTRS) include only those special education students who require transportation per their Individualized Education Plan.

VIII. Facilities and Capital Assets

There are none.

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 prior year recommendations, except those denoted with an asterisk (*).

**NORTH BERGEN BOARD OF EDUCATION
RECOMMENDATIONS**

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 J. Vinci
Certified Public Accountant
Public School Accountant