

**RIVERDALE BOARD OF EDUCATION
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2016**

**RIVERDALE BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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CERTIFIED PUBLIC ACCOUNTANTS
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Honorable President and
Members of the Board of Trustees
Riverdale Board of Education
Riverdale, 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 Riverdale Board of Education as of and for the fiscal year ended June 30, 2016, and have issued our report thereon dated September 30, 2016.

As part of our audit, we performed procedures required by the 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 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

Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
September 30, 2016

**RIVERDALE 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/School Business Administrator 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 contained in the District's CAFR.

Officials Bonds

| <u>Name</u> | <u>Position</u> | <u>Amount</u> |
|------------------|---|---------------|
| Michael J. Donow | Interim School Business Administrator/ Board Secretary | \$ 100,000 |
| Linda C. Forbes | Treasurer of School Monies | 175,000 |

There is a Public Employees' Faithful Performance Blanket Position Bond with the Selective Insurance Company covering all other employees with multiple coverage of \$250,000.

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 signatures 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 fringe benefits were deposited in the Payroll Agency Account.

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium withholding due to the general fund.

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

Financial Planning, Accounting and Reporting (Continued)

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2 (f) 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 to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3.

Board Secretary's Reports

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The district made board approved line-item transfers during the year.

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.

The audit revealed that the original budget per the budget appropriations report agreed to the appropriations reflected in the original budget.

Treasurer's Records

The Treasurer's report cash balances were in agreement with the cash balances per the Board Secretary's report.

The Treasurer performed cash reconciliations for the general operating and payroll accounts. The Treasurer's cash balance for the general operating account was in agreement with the reconciled cash balance as determined during the audit.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Expendable Trust Fund.

**RIVERDALE 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 of 2001

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

Our examination of the E.S.E.A. 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.

Other Special Federal and/or State Projects

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

Our examination 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.

TPAF Reimbursement

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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law".

Effective July 1, 2015 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 and \$29,000 with or without a qualified purchasing agent, respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39.3 is currently \$18,800.

The Board has designated the Business Administrator as the qualified purchasing agent for the District

**RIVERDALE 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)

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, 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 did not indicate that 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. 18A:18A-4, as amended.

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

School Food Service Fund

The School Food Service Program was not selected as a major federal or state program. The program expenditures were below \$100,000 in both federal and state support.

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Finding – Food service receipts for three months were not recorded and or accurately posted in the general ledger accounting system.

Recommendation – Monthly food service receipts be recorded and accurately posted in the general ledger accounting system.

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 District contracted with Maschio's Food Services to manage the operations of the School Food Services and deposited funds in accordance with applicable State statutes.

The cash disbursements records reflected expenditures for program related goods and services. Net cash resources did not exceed three months average expenditures.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds.

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

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds.

Cash disbursements had proper supporting documentation.

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 handicapped, low-income students and bilingual students. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers without exception. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained 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 2015-16 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

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 SDA grant agreement for consistency with recording SDA revenue, local funds and awarding of contracts for eligible facilities construction.

Finding – Our audit revealed that approval from the Office of School Facilities was not obtained prior to the transfer of Capital Reserve funds for the replacement of the exterior message board.

Recommendation – The Office of School Facilities approval be obtained for capital projects prior to the transfer of Capital Reserve funds.

The District should continue its efforts to collect the grant receivable due from NJ School Development Authority (SDA).

Follow-up on Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year recommendations.

**RIVERDALE BOARD OF EDUCATION
FOOD SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Schedule of Meal Count Activity

INFORMATION IS NOT REQUIRED

Schedule of Net Cash Resource

INFORMATION IS NOT REQUIRED

**RIVERDALE BOARD OF EDUCATION
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2015**

| | 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 | Reported on Work papers Private Schools | Sample for Verifi- cation | Sample Verified | Sample Errors |
| | Full | Shared | Full | Shared | Full | Shared | Full | Shared | Full | Shared | Full | Shared | | | | | |
| | | | | | | | | | | | | | | | | | |
| Half Day Preschool - 3 years | 5 | - | 5 | - | - | - | 5 | | 5 | | - | - | | | | | |
| Half Day Preschool - 4 years | 8 | - | 8 | - | - | - | 8 | | 8 | | - | - | | | | | |
| Half Day Kindergarten | - | - | - | - | - | - | - | | - | | - | - | | | | | |
| Full Day Kindergarten | 38 | - | 38 | - | - | - | 38 | | 38 | | - | - | | | | | |
| 1st Grade | 31 | - | 31 | - | - | - | 31 | | 31 | | - | - | | | | | |
| 2nd Grade | 31 | - | 31 | - | - | - | 31 | | 31 | | - | - | | | | | |
| 3rd Grade | 38 | - | 38 | - | - | - | 38 | | 38 | | - | - | | | | | |
| 4th Grade | 27 | - | 27 | - | - | - | 27 | | 27 | | - | - | | | | | |
| 5th Grade | 26 | - | 26 | - | - | - | 26 | | 26 | | - | - | | | | | |
| 6th Grade | 28 | - | 28 | - | - | - | 28 | | 28 | | - | - | | | | | |
| 7th Grade | 36 | - | 36 | - | - | - | 36 | | 36 | | - | - | | | | | |
| 8th Grade | 29 | - | 29 | - | - | - | 29 | | 29 | | - | - | | | | | |
| 9th Grade | - | - | - | - | - | - | - | | - | | - | - | | | | | |
| 10th Grade | - | - | - | - | - | - | - | | - | | - | - | | | | | |
| 11th Grade | - | - | - | - | - | - | - | | - | | - | - | | | | | |
| 12th Grade | - | - | - | - | - | - | - | | - | | - | - | | | | | |
| Subtotal | 297 | - | 297 | - | - | - | 297 | - | 297 | - | - | - | - | - | - | - | - |
| Spec Ed - Elementary | 28 | - | 28 | - | - | - | 24 | | 24 | | - | - | 4 | 4 | 4 | 4 | - |
| Spec Ed - Middle School | 17 | - | 17 | - | - | - | 15 | | 15 | | - | - | 4 | 4 | 3 | 3 | - |
| Spec Ed - High School | - | - | - | - | - | - | - | | - | | - | - | 4 | 4 | 3 | 3 | - |
| Subtotal | 45 | - | 45 | - | - | - | 39 | - | 39 | - | - | - | 12 | 12 | 10 | 10 | - |
| Totals | 342 | - | 342 | - | - | - | 336 | - | 336 | - | - | - | 12 | 12 | 10 | 10 | - |
| Percentage Error | | | | | <u>0.00%</u> | | | | | <u>0.00%</u> | | | | | | | <u>0.00%</u> |

RIVERDALE BOARD OF EDUCATION
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2015

| | Resident Low Income | | | Sample for Verification | | | Resident LEP 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 Low Income | Reported on Workpapers as Low Income | Errors | Sample Selected from Workpapers | Verified to Application and Register | Sample Errors |
| Half Day Pre-School (3 Yrs) | - | - | - | - | - | - | - | - | - | - | - | - |
| Half Day Pre-School (4 Yrs) | - | - | - | - | - | - | - | - | - | - | - | - |
| Half Day Kindergarten | - | - | - | - | - | - | - | - | - | - | - | - |
| Full Day Kindergarten | 6 | 6 | - | 5 | 5 | - | - | - | - | - | - | - |
| 1st Grade | 5 | 5 | - | 4 | 4 | - | - | - | - | - | - | - |
| 2nd Grade | 8 | 8 | - | 5 | 5 | - | - | - | - | - | - | - |
| 3rd Grade | 8 | 8 | - | 5 | 5 | - | - | - | - | - | - | - |
| 4th Grade | 5 | 5 | - | 4 | 4 | - | - | - | - | - | - | - |
| 5th Grade | - | - | - | - | - | - | - | - | - | - | - | - |
| 6th Grade | 6 | 6 | - | 5 | 5 | - | - | - | - | - | - | - |
| 7th Grade | 6 | 6 | - | 5 | 5 | - | - | - | - | - | - | - |
| 8th Grade | 3 | 3 | - | 2 | 2 | - | - | - | - | - | - | - |
| 9th Grade | 2 | 2 | - | 2 | 2 | - | - | - | - | - | - | - |
| 10th Grade | - | - | - | - | - | - | - | - | - | - | - | - |
| 11th Grade | 1 | 1 | - | 1 | 1 | - | - | - | - | - | - | - |
| 12th Grade | 3 | 3 | - | 2 | 2 | - | - | - | - | - | - | - |
| Subtotal | 53 | 53 | - | 40 | 40 | - | - | - | - | - | - | - |
| Spec Ed - Elementary | 8 | 8 | - | 6 | 6 | - | - | - | - | - | - | - |
| Spec Ed - Middle School | 4 | 4 | - | 3 | 3 | - | - | - | - | - | - | - |
| Spec Ed - High School | 1 | 1 | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 13 | 13 | - | 9 | 9 | - | - | - | - | - | - | - |
| Totals | 66 | 66 | - | 49 | 49 | - | - | - | - | - | - | - |
| Percentage Error | | | <u>0.00%</u> | | | <u>0.00%</u> | | | <u>-</u> | | | <u>-</u> |

| | Transportation | | | | | |
|--------------------------|--------------------------|-------------------------------|----------|-------------|--------------|----------|
| | Reported on DRTRS by DOE | Reported on DRTRS by District | Errors | Tested | Verified | Errors |
| Regular - Public Schools | 97.0 | 97.0 | - | 39.0 | 38.0 | 1.0 |
| Transported - Non-Public | 5.0 | 5.0 | - | 2.0 | 2.0 | - |
| Regular - Spec. | 3.0 | 3.0 | - | 1.0 | 2.0 | (1.0) |
| Special Needs - Public | 17.0 | 17.0 | - | 7.0 | 7.0 | - |
| Totals | 122.0 | 122.0 | - | 49.0 | 49.0 | - |
| | | | | | <u>0.00%</u> | |

**RIVERDALE BOARD OF EDUCATION
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2015**

| | 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 Workpapers | Verified to Register | Sample Errors |
| Half Day Pre-School (3 Yrs) | | | | | | |
| Half Day Pre-School (4 Yrs) | | | | | | |
| Half Day Kindergarten | - | - | - | - | - | - |
| Full Day Kindergarten | - | - | - | - | - | - |
| 1st Grade | - | - | - | - | - | - |
| 2nd Grade | - | - | - | - | - | - |
| 3rd Grade | - | - | - | - | - | - |
| 4th Grade | - | - | - | - | - | - |
| 5th Grade | - | - | - | - | - | - |
| 6th Grade | - | - | - | - | - | - |
| 7th Grade | - | - | - | - | - | - |
| 8th Grade | - | - | - | - | - | - |
| 9th Grade | 1 | 1 | - | 1 | 1 | - |
| 10th Grade | - | - | - | - | - | - |
| 11th Grade | - | - | - | - | - | - |
| 12th Grade | - | - | - | - | - | - |
| Subtotal | 1 | 1 | - | 1 | 1 | - |
| Spec Ed - Elementary | - | - | - | - | - | - |
| Spec Ed - Middle School | - | - | - | - | - | - |
| Spec Ed - High School | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| Totals | 1 | 1 | - | 1 | 1 | - |
| Percentage Error | | <u>0.00%</u> | | | <u>0.00%</u> | |

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

SECTION 1

| | |
|---|--------------|
| 2015-2016 Total General Fund Expenditures per the CAFR | \$ 8,414,847 |
| Increased by: | |
| Transfer to Capital Projects Fund | - |
| | 8,414,847 |
| Decreased by: | |
| On-Behalf TPAF Pension, Post Retirement and Social Security | 475,848 |
| Adjusted 2015-2016 General Fund Expenditures | 7,938,999 |
| 2% of Adjusted 2015-2016 General Fund Expenditures | 158,780 |
| Greater of 2% of Adjusted Expenditures or \$250,000 | 250,000 |
| Increased by: | |
| Allowable Adjustment | 69,199 |
| Maximum Unassigned Fund Balance | \$ 319,199 |

SECTION 2

| | |
|--|--------------|
| Total General Fund - Fund Balance at June 30, 2016 | \$ 1,635,779 |
| Decreased by: | |
| Year-end Encumbrances | 22,056 |
| Excess Surplus - Designated for Subsequent Year's Expenditures | 255,641 |
| Other Restricted Fund Balance - Capital Reserve | 481,585 |
| Other Restricted Fund Balance - Maintenance Reserve | 379,825 |
| Other Restricted Fund Balance | - |
| Total Unassigned Fund Balance | \$ 496,672 |

SECTION 3

| | |
|---|-------------------|
| Restricted Fund Balance - Excess Surplus | \$ 177,473 |
|---|-------------------|

Recapitulation of Excess Surplus as of June 30, 2016

| | |
|--|------------|
| Excess Surplus - Designated for Subsequent Year's Expenditures | \$ 255,641 |
| Excess Surplus | 177,473 |
| | \$ 433,114 |
| <u>Detail of Allowable Adjustments</u> | |
| Additional Nonpublic School Transportation Aid | \$ 3,512 |
| Extraordinary Aid | 65,687 |
| | \$ 69,199 |

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

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

There are none.

IV. School Food Services

It is recommended that monthly food service receipts be recorded and accurately posted in the general ledger accounting system.

V. Student Body Activities

There are none.

VI. Pupil Transportation

There are none.

VII. Miscellaneous

There are none.

VIII. Facilities and Capital Assets

It is recommended that the Office of School Facilities approval be obtained for capital projects prior to the transfer of Capital Reserve funds.

IX. Application for State School Aid

There are none.

X. Status of Prior Year Audit Findings/Recommendations

In accordance with government auditing standards, we have reviewed the status of all prior year findings and corrective action was taken on all.

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

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



Dieter P. Lerch
Public School Accountant
Certified Public Accountant