

WARREN COUNTY VOCATIONAL-  
TECHNICAL SCHOOL DISTRICT  
COUNTY OF WARREN  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
COUNTY OF WARREN  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
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October 19, 2016

The Honorable President and Members  
of the Board of Education  
Warren County Vocational-Technical School District  
County of Warren, New Jersey

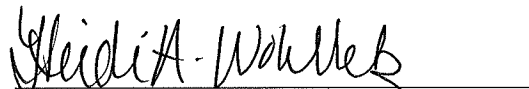
We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Warren County Vocational-Technical School District in the County of Warren for the fiscal year ended June 30, 2016, and have issued our report thereon dated October 19, 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 letter does not affect our report dated October 19, 2016, on the financial statements of the Board.

We will review the status of the comments during our next audit engagement. We have already discussed these comments and suggestions with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended for the information of the Warren County Vocational-Technical School District's Board of Education, management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

NISIVOCCIA LLP

  
Heidi A. Wohlleb  
Licensed Public School Accountant #2140  
Certified Public Accountant

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
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 Monies, 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:

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's CAFR.

Officials in Office and Surety Bonds:

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Paula Anne Hatch	Treasurer of School Monies	\$ 200,000
Edmund J. Zalewski	Board Secretary/School Business Administrator	200,000

Tuition Charges:

A comparison of tuition charges and actual receipts and receivables was made. It appears, from our testing, that tuition charges appear to be valid revenues of the District.

Financial Planning, Accounting and Reporting:

Examination of Claims:

An examination of claims paid on a test basis, during the period under review revealed overall compliance with respect to signatures, certification and supporting documentation.

Payroll Account and Position Control Roster:

The net salaries of 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. Salary withholdings were remitted to the proper agencies, including health benefit withholdings due to the General Fund.

All payrolls were approved by the Superintendent and certified by the President of the Board, the School Business Administrator and the Superintendent.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendent, and business administrator) to the NJ Department of Treasury was filed in a timely manner.

Reserve for Encumbrances and Accounts Payable:

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

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016

Financial Planning, Accounting and Reporting: (Cont'd)

Classification of Expenditures:

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6:23-2.2(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. Overall compliance was noted.

Board Secretary's Records:

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted below.

Finding:

The District has a deficit net position in the Restaurant Enterprise Fund of \$3,512 due to the deficit in operations in the current and prior years. It is recommended that the District resolve this deficit with contributions from either the General Fund or the other Enterprise Fund. No formal recommendation is judged to be necessary.

Treasurer's Records:

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

No Child Left Behind (N.C.L.B.):

The N.C.L.B. financial exhibits are contained herein within the Special Revenue Section of the District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I and Title II of the No Child Left Behind Act.

Other Special Federal and/or State Projects:

The District's Special Projects were approved as listed on Schedules A and B 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.

The study of compliance for the special projects did not indicate any areas of noncompliance.

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
 (Continued)

Financial Planning, Accounting and Reporting: (Cont'd)

T.P.A.F. Reimbursement:

Our audit procedures included a test of the biweekly reimbursements 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 T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2016. The reimbursement form was reviewed and no exceptions were noted.

School Purchasing Program:

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000.

Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

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 (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.

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
(Continued)

School Purchasing Program: (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

As per N.J.S.A. 18A:18A-3, the Board passed a resolution at its August 5, 2015 meeting, authorizing the Business Administrator as a qualified purchasing agent and increasing the bid threshold to \$40,000.

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 Attorney'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 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. None were noted.

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.

School Food Service:

The school food service was not selected as a major federal and/or state program and state and federal program expenditures did not exceed \$100,000 in federal and/or state support.

Findings:

- 1.) A review was completed by the State of New Jersey Department of Agriculture, Division of Food and Nutrition, for meal reimbursement claims for January and February 2016. The District received the Administrative Review Summary Report in September 2016 and has developed a corrective action plan. Since the amount of the over claim is below \$600, the State will not seek to recover these funds. No formal recommendation is judged to be warranted.
- 2.) Net cash resources of the Food Service Fund exceeded three months average expenditures as of June 30, 2016. As the District has already taken steps to reduce the amount of the excess net cash resources with purchases of cafeteria equipment and implemented procedures to monitor the net cash resources balance on a regular basis in the future, no formal recommendation is judged to be warranted.

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
(Continued)

Student Body Activities:

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of the Student Activities Fund for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

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 and low income 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 with a minor exception. The information that was included on the workpapers was verified on a test basis with exceptions as noted in the below finding. 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's procedures for the recording of student enrollment data appear to be adequate.

Finding:

Several students reported as low income on the A.S.S.A. did not have a 2015-2016 application for free and reduced price meals. Upon further inquiry, it was determined that these were "carryover" students from the 2014-2015 year that were inadvertently left on the 2015-2016 master eligibility list in error.

Recommendation:

It is recommended that extra care be taken to ensure a current year application for free and reduced price meals is maintained on file for all students reported as low income on the A.S.S.A.

Management's Response:

The District will ensure that a current year application for free and reduced price meals is maintained on file for all students reported as low income on the A.S.S.A.

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 Summary Report with no exceptions. 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.



WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
(Continued)

Facilities and Capital Assets:

Our procedures included a review of the SDA grant agreements for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

Travel Expenses and Travel Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the District to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Education and Superintendent and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred. Overall compliance was noted. However, the District should ensure that every effort be made to ensure that all travel related expenses are preapproved by the Board of Education.

Management Suggestions

Cyber Security

Cyber-crime has become much more prevalent in the last few years. Websites and internal networks, including personally identifiable information ("PII"), have been hacked and resulted in significant losses to organizations, both financial and reputational. We suggest that the District consider options to test and protect the District from cybercrime.

Governmental Accounting Standards Board Statements

The next Governmental Accounting Standards Board ("GASB") statement which will have a significant impact on the District will be GASB#75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, will be effective for the fiscal year ending June 30, 2018. This standard replaces GASB#45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. It is similar to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* GASB#68 in that successful implementation of this standard will require the provision of certain key financial and non-financial information from the New Jersey Division of Pensions.

Deferred Compensation Plans

The District has a fiduciary responsibility to its employees related to the deferred compensation plans offered by the District. The District should consider a periodic review of the benefits, features, costs, and performance of its deferred compensation plans and make that information available to employees to assist employees in making suitable choices for investing their retirement funds while fulfilling the District's fiduciary responsibilities.

Independent Contractors vs. Employees

The District should consider reviewing the status of "Independent Contractors" utilized by the District with Internal Revenue Service guidelines for determination of employment status. The IRS has been reviewing employers, including governments, to determine compliance. A proactive approach may help to minimize or eliminate potential penalties related to incorrect employment status determination.

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2016  
(Continued)

Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding the establishment of an annual travel maximum and the reporting of regular and special education students on the D.R.T.R.S. have been resolved.

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2015

	2016-2017 Application for State School Aid						Sample for Verification					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
County Vocational - Regular	369		368		1		368		368			
County Vocational - Post Secondary	70		70				70		70			
Subtotal	439		438		1		438		438			
Special Ed - High School	109		109				11		11			
Subtotal	109		109				11		11			
Totals	548	-0-	547	-0-	1	-0-	449	-0-	449	-0-	-0-	-0-
Percentage Error					0.18%	0.00%					0.00%	0.00%

WARREN COUNTY VOCATIONAL TECHNICAL SCHOOL  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2015

	Resident Low Income					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	
County Vocational- Regular	123	125	(2)	24	20	(4)
Subtotal	<u>123</u>	<u>125</u>	<u>(2)</u>	<u>24</u>	<u>20</u>	<u>(4)</u>
Special Ed - High School	39	37	2	7	6	(1)
Subtotal	<u>39</u>	<u>37</u>	<u>2</u>	<u>7</u>	<u>6</u>	<u>(1)</u>
Totals	<u><u>162</u></u>	<u><u>162</u></u>	<u><u>-0-</u></u>	<u><u>31</u></u>	<u><u>26</u></u>	<u><u>(5)</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>-16.13%</u></u>

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2015

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	353	353		19	19	
Regular - Special Education	103	103		6	6	
Totals	456	456	-0-	25	25	-0-
Percentage Error			0.00%			0.00%

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2016

**6% Calculation of Excess Surplus (2015-16 Expenditures of \$100 million or less)**

2015-16 Total General Fund Expenditures per the CAFR	<u>\$ 9,548,974</u> (B)	
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ 762,674</u> (B1a)	
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 976,460</u> (B1b)	
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -0-</u> (B1c)	
Transfer from Gneral Fund to SRF for PreK-Inclusion	<u>\$ -0-</u> (B1d)	
Decreased by:		
On-Behalf TPAF Pension and Social Security	<u>\$ 870,792</u> (B2a)	
Assets Acquired Under Capital Leases	<u>\$ -0-</u> (B2b)	
Adjusted 15-16 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 10,417,316</u> (B3)	
6% of Adjusted 2015-16 General Fund Expenditures [(B5) times .06]	<u>\$ 625,039</u> (B4)	
Enter Greater of (B4) or \$250,000	<u>\$ 625,039</u> (B5)	
Increased by: Allowable Adjustment	<u>\$ -0-</u> (K)	
Maximum Unassigned Fund Balance [(B5)+(K)]		<u><u>\$ 625,039</u></u> (M)

**Section 2 - All Districts**

Total General Fund - Fund Balances @ 6/30/16 (Per CAFR Budgetary Comparison Schedule/Statement)	<u>\$ 1,583,452</u> (C)	
Decreased by:		
Year End Encumbrances	<u>\$ 33,710</u> (C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C2)	
Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C3)	
Other Restricted Fund Balances	<u>\$ 924,703</u> (C4)	
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ -0-</u> (C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		<u><u>\$ 625,039</u></u> (U)

**6% Calculation of Excess Surplus (2015-16 Expenditures of \$100 million or less)**

**Section 3 - All Districts**

Restricted Fund Balance - Excess Surplus [(U)-(M)] IF NEGATIVE, ENTER -0-	<u>\$ 0</u> (E)
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WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FISCAL YEAR ENDED JUNE 30, 2016  
(Continued)

**Recapitulation of Excess Surplus as of June 30, 2016**

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ -0- (C3)
Restricted Excess Surplus [(E)]	<u>\$ 0 (E)</u>
Total [(C3)+(E)]	<u>\$ 0 (D)</u>

**Detail of Allowable Adjustments**

Impact Aid	\$ -0- (H)
Sale and Lease Back	<u>\$ -0- (I)</u>
Extraordinary Aid	<u>\$ -0- (J1)</u>
Additional Nonpublic School Transportation Aid	<u>\$ -0- (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>\$ -0- (J3)</u>
Family Crisis Transportation Aid	<u>\$ -0- (J4)</u>
Total Adjustments ((H)+(I)+(J1)+(J2)+(J3)+(J4))	<u>\$ -0- (K)</u>

**Detail of Other Restricted Fund Balance**

Statutory restrictions:	
Approved unspent separate proposal	\$ -0-
Sale/lease-back reserve	<u>\$ -0-</u>
Capital reserve	<u>\$ 924,703</u>
Emergency reserve	<u>\$ -0-</u>
Maintenance reserve	<u>\$ -0-</u>
Tuition reserve	<u>\$ -0-</u>
School Bus Advertising 50% Fuel Offset Reserve – current year	<u>\$ -0-</u>
School Bus Advertising 50% Fuel Offset Reserve – prior year	<u>\$ -0-</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>\$ -0-</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>\$ -0-</u>
Other state/governmental mandated reserve	<u>\$ -0-</u>
Total Other Restricted Fund Balance	<u>\$ 924,703 (C4)</u>

WARREN COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2016

It is recommended that:

1. Administrative Practices and Procedures  
None
2. Financial Planning, Accounting and Reporting  
None
3. School Purchasing Program  
None
4. School Food Service  
None
5. Student Body Activities  
None
6. Application for State School Aid  
Extra care be taken to ensure a current year application for free and reduced price meals is maintained on file for all students reported as low income on the A.S.S.A.
7. Pupil Transportation  
None
8. Facilities and Capital Assets  
None
9. Travel Expenses and Travel Reimbursement Policy  
None.
10. Status of Prior Year's Findings/Recommendations  
The prior year recommendations regarding the establishment of an annual travel maximum and the reporting of regular and special education students on the D.R.T.R.S. have been resolved.