

**EAST BRUNSWICK PUBLIC SCHOOLS  
MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2017**

**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS –  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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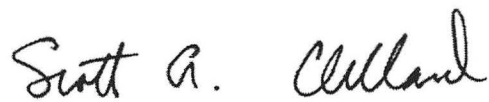
## INDEPENDENT AUDITORS' REPORT

Honorable President and Members  
of the Board of Education  
East Brunswick Public Schools  
County of Middlesex, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of East Brunswick Public Schools, County of Middlesex as of and for the year ended June 30, 2017, and have issued our report thereon dated November 20, 2017.

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 East Brunswick Public Schools' management and Board members, and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

Livingston, New Jersey  
November 20, 2017

## 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 and 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 J-20, Insurance Schedule contained in the District's CAFR.

### Official Bonds *N.J.S.A. 18A:17-26, 18A:17-32, & 18A:13-13*

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Bernardo Giuliana	Business Administrator	\$ 100,000
L. Mason Neely	Treasurer of School Moneys	750,000

There is an Employee Dishonesty Blanket Position Bond covering all other employees with multiple coverage of \$1,000,000 per loss.

### Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The District made a proper adjustment to the billings to sending Districts for the increase or decrease in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

## Financial Planning, Accounting and Reporting

### Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no discrepancies or exceptions were noted.

### Payroll Account and Position Control Roster

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 approved by the Superintendent and were certified by the President of the Board, the Board Secretary/Business Administrator, and the Chief School Administrator.

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

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

Our review of the payroll accounts revealed no exceptions.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

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 and no exceptions were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-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 our randomly selected test samples, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed no exceptions.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer disclosed no exceptions.

Unemployment Compensation Insurance Trust Fund

The District 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 Fiduciary Fund. No exceptions were noted.

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./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A./NCLB indicated no instances of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (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.

The study of compliance for the special projects indicated no instances of noncompliance.

#### 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.

#### TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) 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 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

#### Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

#### **School Purchasing Programs**

##### Contracts and Agreements Requiring Advertisement for Bids

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 transportation contracts under *N.J.S.A. 18A:39-3* is \$18,800 for 2016-17.

The District 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.

The results of our examination, performed on a test basis, indicated that no individual payments, contracts, or agreements were made for the performance of any work or goods or services, 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*, amended.

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

No exceptions were noted.

## **School Food Service**

The school food service program was not selected as a major federal and/or State program. However, the program expenses exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management and appropriate school food service personnel as to whether the SFA had any Child Nutrition Program reimbursement over-claims or under-claims and as to whether the SFA's expenses of food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the B-4 through B-6 section of the CAFR.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

## **Student Body Activities**

During our audit, we noted the following relating to Student Activity Funds:

### ***Finding 2017-001:***

During our testing of transactions related to the Churchill Junior High School's student activity fund, we noted one instance where two gift cards were purchased from student activity funds for a donation to adopt a family for the holidays. This purchase was made from the school's student body account. Board Regulation No. 6660, *Student Activity Fund*, Section D3(b), *Expenditures of Student Activity Funds – Expenditures Which Are Prohibited*, provides that "the use of student activity funds to provide family relief or other social services is prohibited". It should be noted that a specific fundraiser was not held to support the expenditure of these funds.

### ***Recommendation:***

In order to comply with the Board's policy on the use of student activity funds, we recommend that any disbursements for family relief or other social services in the future be supported by a fundraiser held specifically for that purpose.

## **Application for State School Aid**

Our audit procedures included a test of information reported in the October 14, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. 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 work papers without exception. The information that was included on the work papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained work papers 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 2016-2017 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. The District did not purchase any buses during the 2016-2017 school year. We noted no exceptions in our review of transportation related purchases of goods and services.

## **Facilities and Capital Assets**

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

## **Follow-up on Prior Year’s Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year’s recommendations. Corrective action has been taken on all prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2017 fiscal year.

## **Acknowledgment**

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.



**EAST BRUNSWICK PUBLIC SCHOOLS**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**

**ENROLLMENT AS OF OCTOBER 14, 2016**

	<b>2017-2018 Application for State School Aid</b>						<b>Sample for Verification</b>						<b>Private Schools for Disabled</b>			
	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		Reported on A.S.S.A. as 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	80		80					5		5						
Full Day Kindergarten	390		390					38		38						
One	432		432					38		38						
Two	479		479					33		33						
Three	516		516					34		34						
Four	508		508					32		32						
Five	484		484					28		28						
Six	499		499					20		20						
Seven	554		554					20		20						
Eight	569		569					26		26						
Nine	587	2	587	2				21		21						
Ten	636	1	636	1				18		18						
Eleven	592	2	592	2				16		16						
Twelve	603		603					19		19						
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	6,929	5	6,929	5	-	-	348	-	348	-	-	-	-	-	-	-
CSSD																
Special Ed - Elementary	435		435				19		19				6	6	6	
Special Ed - Middle School	260	8	260	8			4		4				3	2	2	
Special Ed - High School	303	13	303	13			2		2				31	27	27	
Subtotal	998	21	998	21	-	-	25	-	25	-	-	-	40	35	35	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	7,927	26	7,927	26	-	-	373	-	373	-	-	-	40	35	35	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**EAST BRUNSWICK PUBLIC SCHOOLS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 14, 2016**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	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 Score and Register	Sample Errors
Charter School												
Full Day Kindergarten	52.0	52.0		17	17		12	12		1	1	
One	59.0	59.0		13	13		15	15		10	10	
Two	72.0	72.0		14	14		16	16		8	8	
Three	85.0	85.0		21	21		17	17		6	6	
Four	81.0	81.0		19	19		8	8		7	7	
Five	76.0	76.0		20	20		5	5		5	5	
Six	71.0	71.0		15	15		4	4		4	4	
Seven	76.0	76.0		16	16		7	7		4	4	
Eight	75.0	75.0		18	18		4	4		1	1	
Nine	102.0	102.0		20	20		4	4				
Ten	106.5	106.5		18	18		7	7				
Eleven	82.0	82.0		15	15		3	3				
Twelve	84.0	84.0		16	16		2	2				
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>1,021.5</u>	<u>1,021.5</u>	<u>-</u>	<u>222</u>	<u>222</u>	<u>-</u>	<u>104</u>	<u>104</u>	<u>-</u>	<u>46</u>	<u>46</u>	<u>-</u>
Special Ed - Elementary	99.0	99.0		21	21		8	8				
Special Ed - Middle	52.5	52.5		11	11		2	2				
Special Ed - High	58.0	58.0		10	10		1	1				
Subtotal	<u>209.5</u>	<u>209.5</u>	<u>-</u>	<u>42</u>	<u>42</u>	<u>-</u>	<u>11</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>1,231.0</u>	<u>1,231.0</u>	<u>-</u>	<u>264</u>	<u>264</u>	<u>-</u>	<u>115</u>	<u>115</u>	<u>-</u>	<u>46</u>	<u>46</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>			Tested	Verified	Errors	Reported	Recalculated	
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors						
Reg. - Public Schools, col. 1	3,042	3,042		204	204		Reg Avg.(Mileage) = Regular Including Grade PK students	3.6	3.6
Reg -SpEd, col. 4	365	365		61	61		Reg Avg.(Mileage) = Regular Excluding Grade PK students	3.6	3.6
Transported - AIL, col.2 & Non-Public, col. 3	226	226		17	17		Spec Avg. = Special Ed with Special Needs	4.7	4.7
Special Ed Spec, col. 6	350	350		21	21				
Totals	<u>3,983</u>	<u>3,983</u>	<u>-</u>	<u>303</u>	<u>303</u>	<u>-</u>			
Percentage Error						<u>0.00%</u>			

**EAST BRUNSWICK PUBLIC SCHOOLS**

**SCHEDULE OF AUDITED ENROLLMENTS**

**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 14, 2016**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Full Day Kindergarten	20	20		20	20	
One	15	15		15	15	
Two	11	11		11	11	
Three	7	7		7	7	
Four	6	6		6	6	
Five	3	3		3	3	
Six	1	1		1	1	
Seven						
Eight	7	7		7	7	
Nine	1	1		1	1	
Ten						
Eleven	1	1		1	1	
Twelve	3	3		3	3	
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>	<u>75</u>	<u>-</u>
Special Ed - Elementary	5	5				
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>5</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>80</u>	<u>80</u>	<u>-</u>	<u>75</u>	<u>75</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**EAST BRUNSWICK PUBLIC SCHOOLS**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2017**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2016-17 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>159,210,215</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	- (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	- (B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____	- (B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____	- (B1d)
Decreased by:		
On-Behalf TPAF Pension, PRM, LTD and Social Security	\$ <u>16,997,589</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	- (B2b)
Adjusted 2016-17 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ <u>142,212,626</u>	(B3)
2% of Adjusted 2016-17 General Fund Expenditures [(B3) times .02]	\$ <u>2,844,253</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>2,844,253</u>	(B5)
Increased by: Allowable Adjustment*	\$ <u>632,727</u>	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ <u>3,476,980</u>	(M)

**SECTION 2**

Total General Fund - Fund Balances at 6-30-17 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>22,267,931</u>	(C)
Decreased by:		
Assigned Year End Encumbrances	\$ <u>3,516,683</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>4,350,000</u>	(C3)
Other Restricted Fund Balances****	\$ <u>6,574,268</u>	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ _____	- (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2017 - August 1, 2017	\$ _____	- (C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ <u>7,826,980</u>	(U1)

EAST BRUNSWICK PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

JUNE 30, 2017

SECTION 3

Restricted Fund Balance - Excess Surplus \*\*\*  
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 4,350,000 (E)

Recapitulation of Excess Surplus as of June 30, 2017

Reserved Excess Surplus - Designated for Subsequent Year's  
Expenditures \*\* \$ 4,350,000 (C3)  
Reserved Excess Surplus \*\*\* [(E)] \$ 4,350,000 (E)  
  
Total Excess Surplus [(C3)+(E)] \$ 8,700,000 (D)

Detail of Allowable Adjustments

Impact Aid \$            - (H)  
Sales & Lease-back \$            - (I)  
Extraordinary Aid \$ 597,560 (J1)  
Additional Nonpublic School Transportation Aid \$ 35,167 (J2)  
Current Year School Bus Advertising Revenue Recognized \$            - (J3)  
Family Crisis Transportation Aid \$            - (J4)  
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 632,727 (K)

\*\* This amount represents the June 30, 2016 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2017 CAFR and must agree to Audit Summary Line 90030.

Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests \*\*\* should be submitted to the Division of Administration and Finance prior to September 30.

**EAST BRUNSWICK PUBLIC SCHOOLS**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2017**

**Detail of Other Restricted Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	6,574,268
Emergency reserve	\$	-
Maintenance reserve	\$	-
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset-current year	\$	-
School Bus Advertising 50% Fuel Offset-prior year	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	-
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	-
Other State / government madated reserve	\$	-
[Other Restricted Fund Balance not noted above]****	\$	-
 Total Other Restricted Fund Balance	\$	6,574,268 (C4)

East Brunswick Public Schools  
Audit Recommendations Summary

June 30, 2017

**Recommendations:**

**1. Administrative Practices and Procedures**

None

**2. Financial Planning, Accounting and Reporting**

None

**3. School Purchasing Programs**

None

**4. School Food Service**

None

**5. Student Body Activities**

- In order to comply with the Board's policy on the use of student activity funds, we recommend that any disbursements for family relief or other social services in the future be supported by a fundraiser held specifically for that purpose.

**6. Application for State School Aid**

None

**7. Pupil Transportation**

None

**8. Facilities and Capital Assets**

None

**9. Miscellaneous**

None

**10. Status of Prior Year Audit Findings/Recommendations**

Prior year findings were corrected.