

**HARRINGTON PARK BOARD OF EDUCATION  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2017**

**HARRINGTON PARK BOARD OF EDUCATION  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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## INDEPENDENT AUDITOR'S MANAGEMENT REPORT

Honorable President and Members  
of the Board of Trustees  
Harrington Park Board of Education  
Harrington Park, 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 Harrington Park Board of Education in the County of Bergen for the fiscal year ended June 30, 2017, and have issued our report thereon dated December 4, 2017.

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, management, 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.

Respectfully submitted,

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

Gary W. Higgins  
Public School Accountant  
PSA Number CS00814

Fair Lawn, New Jersey  
December 4, 2017

**HARRINGTON PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Scope of Audit**

The audit covered the financial transactions of the Superintendent/Board Secretary and School Business Administrator, 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, Insurance Schedule contained in the district's Comprehensive Annual Financial Report (the "CAFR").

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Dr. Adam D. Fried	Superintendent/Board Secretary	\$200,000
Bryan Jursca	Business Administrator	\$200,000

There is public employee dishonesty coverage covering all other employees, including faithful performance for elected officials, in the amount of \$100,000 per employee and \$400,000 per loss.

**Financial Planning, Accounting and Reporting**

**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. 6A:23A-17.1(f)3.

**Examination of Claims**

An examination of claims paid during the period under review did not indicate any 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 Superintendent.

Salary withholdings were promptly remitted to the proper agencies, including health benefit withholdings due to the General Fund.

The required certification (E-CERT) of compliance with requirements for income tax on compensation for administrators to the New Jersey Department of Treasury was filed by the March 15 deadline.

**Employee Position Control Roster**

The Board has implemented and maintains a personal tracking and accounting (Position Control) system.

**HARRINGTON PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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 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: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 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. As a result of the procedures performed, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

Travel

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Board Secretary/Business Administrator's Records

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

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 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 and III of the Elementary and Secondary Education Act, as amended.

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.

**HARRINGTON PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Financial Planning, Accounting and Reporting (continued)**

**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 Reimbursement**

The amount of the expenditures 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 not made prior to the end of the 90 day grant liquidation period as 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**

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 April 17, 2000, N.J.S.A. 18A:18A (Public School Contracts Law) was revised by P.L. 1999, C. 440.

Effective July 1, 2015 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-3 and 18A:39-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The Board has designated the Business Administrator as the Qualified Purchasing Agent by resolution and established the bid threshold at \$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 Board Attorney's opinion should be sought before a commitment is made.

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.

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 violation existed.

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

**HARRINGTON PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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 that purchases were made through the use of state contracts. These contracts were approved in the official minutes.

**Finding** – Our audit with respect to school purchasing revealed that cooperative bid rate documentation was not available to support amounts charged per approved cooperative purchasing vendor invoices.

**Recommendation** – Cooperative bid rate documentation be made available to support amounts charged by approved cooperative purchasing vendors.

**School Food Service**

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

Cash receipts and bank records were reviewed for timely deposit.

The number of milks claimed for reimbursement was verified against sales and milk count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement vouchers were submitted/certified in a timely manner.

Expenditures were separately recorded as food, labor and other costs.

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. Net cash resources did exceed three months average expenditures.

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

**Student Body Activities**

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

Cash receipts and cash disbursements records were maintained in fair condition.

**Finding** – Our audit of student body activities revealed that deposits were not made in a timely manner.

**Recommendation** – Deposits for student activities be made in a timely manner.

**HARRINGTON PARK BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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, on-roll related services and low-income and bilingual education. 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 one isolated 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 2016-2017 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary without exception. The results of our procedures indicated one isolated error which is 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.

**Suggestions to Management**

It is suggested that :

- Interfund transactions be reconciled between funds and interfund balances be settled prior to June 30.



**HARRINGTON PARK BOARD OF EDUCATION  
FOOD SERVICE FUND  
SCHEDULE OF MEAL COUNT ACTIVITY  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOT APPLICABLE**

**SCHEDULE OF NET CASH RESOURCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**NOT APPLICABLE**

**HARRINGTON PARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 14, 2016  
SCHEDULE OF AUDITED ENROLLMENTS**

	2017-2018 Application for State School Aid								Sample for Verification						Private Schools for Disabled			
	Reported on		Reported on		Errors		Sample		Verified per		Errors per		Reported on	Sample	Sample	Sample		
	A.S.S.A.		Workpapers				Selected from		Register		Registers		A.S.S.A. as	for				
	On Roll		On Roll		Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private	Verifi-	Verified	Errors		
Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	cation					
Half Day Pre-K 3yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Full Day Pre-K 3yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Half Day Pre-K 4yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Full Day Pre-K 4yr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Half Day K	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Full Day K	53.0	-	53.0	-	-	-	-	53.0	-	53.0	-	-	-	-	-	-		
One	66.0	-	66.0	-	-	-	-	66.0	-	66.0	-	-	-	-	-	-		
Two	49.0	-	49.0	-	-	-	-	49.0	-	49.0	-	-	-	-	-	-		
Three	68.0	-	68.0	-	-	-	-	68.0	-	68.0	-	-	-	-	-	-		
Four	45.0	-	45.0	-	-	-	-	45.0	-	45.0	-	-	-	-	-	-		
Five	68.0	-	68.0	-	-	-	-	68.0	-	68.0	-	-	-	-	-	-		
Six	58.0	-	58.0	-	-	-	-	58.0	-	58.0	-	-	-	-	-	-		
Seven	65.0	-	65.0	-	-	-	-	65.0	-	65.0	-	-	-	-	-	-		
Eight	72.0	-	72.0	-	-	-	-	72.0	-	72.0	-	-	-	-	-	-		
Nine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Eleven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Twelve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Adult School (15+cr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Subtotal	544.0	-	544.0	-	-	-	-	544.0	-	544.0	-	-	-	-	-	-		
Sp. Ed. - Elementary	35.0	-	35.0	-	-	-	-	17.0	-	17.0	-	-	-	2.0	2.0	2.0	-	
Sp. Ed. - Middle School	26.0	-	26.0	-	-	-	-	13.0	-	13.0	-	-	-	2.0	2.0	2.0	-	
Sp. Ed. - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	61.0	-	61.0	-	-	-	-	30.0	-	30.0	-	-	-	4.0	4.0	4.0	-	
Totals	605.0	-	605.0	-	-	-	-	574.0	-	574.0	-	-	-	4.0	4.0	4.0	-	
Percentage Error					0.00%	0.00%				0.00%						0.00%		

HARRINGTON PARK BOARD OF EDUCATION  
 APPLICATION FOR STATE SCHOOL AID  
 ENROLLMENT AS OF OCTOBER 14, 2016  
 SCHEDULE OF AUDITED ENROLLMENTS

	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 ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre-K 3yr	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-	-	-	-
Three	-	-	-	-	-	-	-	-	-	-	-	-
Four	-	-	-	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-	-	-	-
Seven	-	-	-	-	-	-	-	-	-	-	-	-
Eight	-	-	-	-	-	-	-	-	-	-	-	-
Nine	-	-	-	-	-	-	-	-	-	-	-	-
Ten	-	-	-	-	-	-	-	-	-	-	-	-
Eleven	-	-	-	-	-	-	-	-	-	-	-	-
Twelve	-	-	-	-	-	-	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed. - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed. - Middle	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed. - High	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Co.Voc. -Regular	-	-	-	-	-	-	-	-	-	-	-	-
Co.Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>						

	Transportation					
	Reported on DRTRS by BOE	Reported on DRTRS by District	Errors(1)	Tested	Verified	Errors
Reg. - Public Schools	9	9	-	8	7	1
Special Ed. - Public	-	-	-	-	1	(1)
Transported - Non - Public	-	-	-	-	-	-
Special Needs - Public	14	14	-	12	12	-
	<u>23</u>	<u>23</u>	<u>-</u>	<u>20</u>	<u>20</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**HARRINGTON PARK BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
ENROLLMENT AS OF OCTOBER 14, 2016  
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on ASSA as LEP Not low Income	Reported on Workpapers as LEP Not low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Kindergarten	-	-	-	-	-	-
Full Day Pre-K 3yr	-	-	-	-	-	-
Full Day Pre-K 4yr	-	-	-	-	-	-
Full Day Kindergarten	5.0	5.0	-	4.0	4.0	-
One	6.0	6.0	-	5.0	5.0	-
Two	4.0	4.0	-	3.0	3.0	-
Three	1.0	1.0	-	1.0	1.0	-
Four			-			-
Five			-			-
Six	4.0	4.0	-	4.0	4.0	-
Seven			-			-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Adult School (15+ credits)	-	-	-	-	-	-
<b>Subtotal</b>	<b>20.0</b>	<b>20.0</b>	<b>-</b>	<b>17.0</b>	<b>17.0</b>	<b>-</b>
Special Ed. - Elementary	-	-	-	-	-	-
Special Ed. - Middle	2.0	1.0	1.0	1.0	1.0	-
Special Ed. - High	-	-	-	-	-	-
<b>Subtotal</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>
Co.Voc. -Regular						
Co.Voc. Ft. Post Sec.						
<b>Totals</b>	<b>22.0</b>	<b>21.0</b>	<b>1.0</b>	<b>18.0</b>	<b>18.0</b>	<b>-</b>
Percentage Error			<u>4.55%</u>			<u>0.00%</u>

**HARRINGTON PARK BOARD OF EDUCATION  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**SECTION 1A - Two Percent (2%) - Calculation of Excess surplus (2016-2017 expenditures of \$100 million or less)**

2016-2017 Total General Fund Expenditures per the CAFR	\$	14,916,119
Decreased by:		
Capital Lease Proceeds		998,848
On-Behalf TPAF Pension & Social Security		1,306,259
		<hr/>
Adjusted 2016-2017 General Fund Expenditures	\$	12,611,012
		<hr/>
2% of Adjusted 2016-2017 General Fund Expenditures	\$	252,220
		<hr/>
Enter Greater of 2% of Adjusted 2016-2017 General Fund Expenditures or \$250,000	\$	252,220
Increased by:		
Allowable Adjustments		170,183
		<hr/>
Maximum Unassigned Fund Balance	\$	422,403
		<hr/>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2017	\$	1,487,168
Decreased by:		
Year End Encumbrances		90,322
Emergency Reserve		176,994
Capital Reserve		50,100
Maintenance Reserve		125,250
Excess Surplus - Designated for Subsequent Year's Expenditures		55,106
Designated for Subsequent Year's Expenditures		214,928
		<hr/>
Total Unassigned Fund Balance	\$	774,468
		<hr/>

**SECTION 3**

Excess Surplus	\$	352,065
		<hr/>

**Recapitulation of Excess Surplus as of June 30, 2017**

Excess Surplus	\$	352,065
Excess Surplus - Designated for Subsequent Year's Expenditures		55,106
		<hr/>
	\$	407,171
		<hr/>

**Detail of Allowable Adjustments**

Extraordinary Aid 2016-2017	\$	168,965
Nonpublic Transportation Aid 2016-2017		1,218
		<hr/>
	\$	170,183
		<hr/>

## RECOMMENDATIONS

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

It is recommended that cooperative bid rate documentation be made available to support amounts charged by approved cooperative purchasing vendors.

IV. School Food Service

There are none.

V. Student Body Activities

It is recommended that deposits for student activities be made in a timely manner.

VI. Application for State School Aid

There are none.

VII. Pupil Transportation

There are none.

VIII. Status of Prior Years' Audit Findings/Recommendations

A review was performed on the prior year's recommendations and corrective action was taken on all prior 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 W. Higgins  
Public School Accountant  
Certified Public Accountant