

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

**ORADELL BOARD OF EDUCATION
TABLE OF CONTENTS**

**AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

	<u>Page No.</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
Food Service Fund	5
Extended Year Summer Program Fund	5
Student Body Activities	6
Application for State School Aid	6
Pupil Transportation	6
Facilities and Capital Assets	6
Suggestions to Management	6
Follow-Up on Prior Years' Findings	6
Schedule of Meal Count Activity – N/A	7
Net Cash Resource Schedule – N/A	8
Schedule of Audited Enrollments	9-11
Calculation of Excess Surplus	12
Recommendations	13-14
Acknowledgment	14



LERCH, VINCI & HIGGINS, LLP

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Honorable President and Members
of the Board of Trustees
Oradell Board of Education
Oradell, 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 Oradell Board of Education in the County of Bergen as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated September 20, 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, 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

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

Jeffrey C. Bliss
Public School Accountant
PSA Number CS00932

Fair Lawn, New Jersey
September 20, 2017

**ORADELL 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 Board Secretary/School Business Administrator and the Treasurer of School Monies, 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 the Insurance Schedule (Exhibit J-20) contained in the district's CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Scott Bisig	Board Secretary/School Business Administrator	\$233,000
Angelo DeSimone	Treasurer of School Monies	\$228,000

There is a Public Employee Dishonesty Crime Coverage with the Selective Insurance Company of America covering all other employees with multiple coverage of \$100,000 per employee (primary) and \$400,000 per loss (excess).

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 each of signature, certification and proper itemization.

- **Finding** – We noted in all instances, purchase orders did not contain a payment approval signature.

Recommendation – Payment approval signatures be obtained on all purchase orders prior to payment of claim.

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.

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

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

**ORADELL 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.

- **Finding** – We noted certain encumbrances recorded during the year which were not based on actual or properly estimated commitments resulting in understated available balances in budget appropriation line accounts.

Recommendation – Encumbrances recorded during the year be determined based on actual or reasonably estimated commitments to ensure available balances in budget appropriation line accounts are properly reported.

Board Secretary's Records

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

The prescribed contractual order system was followed.

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

Treasurer's Records

The Treasurer did perform cash reconciliations for all district accounts as required by N.J.S.A. 18A:17-36.

All cash receipts were promptly deposited.

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

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 included 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 additional procedures were deemed necessary to test the propriety of expenditure classification.

Elementary and Secondary School Education Act (E.S.E.A)/Improving America's Schools Act (I.A.S.A.) as Reauthorized by the No Child Left Behind (NCLB) 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 projects under the Elementary and Secondary Education Act, as amended.

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

Financial Planning, Accounting and Reporting (Continued)

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit 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 contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

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

There were no TPAF employees' pensionable wages paid from federal funds during the current fiscal year. Therefore, no TPAF reimbursement amounts were due to the State at June 30, 2017.

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. This law regulating bidding for public school transportation contracts under NJSA 18A:39-3 is \$18,800.

If the purchasing agent is qualified pursuant to subsection b of section 9 of P.L. 1971, c.198 (c.40A:11-9), the board of education may establish that the bid threshold may be up to \$40,000, effective July 1, 2015. 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. The District did not have a qualified purchasing agent during the current fiscal year.

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

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.

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

School Purchasing Programs (Continued)

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, amended.

- **Finding** – We noted certain instances where cooperative purchasing (State, ESCNJ, Ed-Data) contract awards and purchases made in excess of the bid threshold were not approved in the minutes. In addition, there was no documentation on file supporting the cooperative purchasing contracts.

Recommendation – With respect to cooperative purchasing:

- Cooperative purchasing contract awards and purchases in excess of the bid threshold be approved in the minutes.
- Documentation be maintained on file and made available for audit to support contract awards and purchases made through cooperative purchasing agreements.

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.

Food Service Fund

The School Food Service Program was not selected as a major State program nor were the program expenditures in excess of \$100,000 for the year. The District was not subject to a Federal Single Audit.

The financial transactions and statistical records of the School Food Service were maintained in satisfactory condition.

Applications for free and reduced milk were reviewed for completeness and accuracy during our audit of the Application for State School Aid (A.S.S.A). The free milk policy is uniformly administered throughout the School System.

Expenditures were separately recorded as food and other costs. Vendor invoices were reviewed and costs verified.

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.

No non-program foods were purchased, prepared, sold or offered for sale.

Net cash resources did not exceed three month average expenditures.

Extended Year Summer Program Fund

The financial records and books of account maintained for the Extended Year Summer Program were in satisfactory condition.

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

Student Body Activities

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

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, 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 workpapers with an immaterial exception noted. This information that was included on the workpapers was verified, without exception noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms of 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 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, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction.

Suggestions to Management

- The completed SDA project for security improvements should be cancelled and remaining balance transferred to General Fund.
- The Payroll Agency deduction ledger balances be reviewed and adjusted to agree to amounts due at June 30, 2017.

Follow-Up on Prior Years' Findings

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

**ORADELL 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
(MEMORANDUM ONLY)**

SCHEDULE OF MEAL COUNT ACTIVITY

INFORMATION NOT REQUIRED

**ORADELL BOARD OF EDUCATION
FOOD SERVICE FUND
NET CASH RESOURCE SCHEDULE
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

INFORMATION NOT REQUIRED

**ORADELL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2016**

	2017-2018 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 Per District Work papers	Errors	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool - 3 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Preschool - 4 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool - 4 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	95	-	95	-	-	-	95	-	95	-	-	-	-	-	-	-	-	-
1st Grade	96	-	96	-	-	-	96	-	96	-	-	-	-	-	-	-	-	-
2nd Grade	88	-	88	-	-	-	88	-	88	-	-	-	-	-	-	-	-	-
3rd Grade	98	-	98	-	-	-	98	-	98	-	-	-	-	-	-	-	-	-
4th Grade	104	-	104	-	-	-	104	-	104	-	-	-	-	-	-	-	-	-
5th Grade	85	-	85	-	-	-	85	-	85	-	-	-	-	-	-	-	-	-
6th Grade	103	-	103	-	-	-	103	-	103	-	-	-	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	669	-	669	-	-	-	669	-	669	-	-	-	-	-	-	-	-	-
Spec Ed - Elementary	78	-	78	-	-	-	78	-	78	-	-	-	2	2	-	2	2	-
Spec Ed- Middle School	18	-	18	-	-	-	18	-	18	-	-	-	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	96	-	96	-	-	-	96	-	96	-	-	-	2	2	-	2	2	-
Totals	765	-	765	-	-	-	765	-	765	-	-	-	2	2	-	2	2	-
Percentage Error							<u>0.00%</u>					<u>0.00%</u>						<u>0.00%</u>

**ORADELL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLEMENT AS OF OCTOBER 15, 2016**

	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 LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Pre-School (3 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre-School (3 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Full 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	-	-	-	-	-	-	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Middle School	-	1	(1)	1	1	-	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	1	(1)	1	1	-	-	-	-	-	-	-
Totals	-	1	(1)	1	1	-	-	-	-	-	-	-
Percentage Error			<u>#DIV/0!</u>			<u>0.00%</u>			<u>#DIV/0!</u>			<u>#DIV/0!</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	-	-	-	-	-	-
Transported - Non-Public	-	-	-	-	-	-
Regular - Spec.	-	-	-	-	-	-
Special Needs - Public	6	6	-	6	6	-
Totals	6	6	-	6	6	-
			<u>0.00%</u>		10	<u>0.00%</u>

**ORADELL BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
SCHEDULE OF AUDITED ENROLLMENTS
ENROLLMENT AS OF OCTOBER 15, 2016**

	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 Application and Register	Sample Errors
Half Day Pre-School (3 Yrs)	-	-	-	-	-	-
Full Day Pre-School (3 Yrs)	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-
Full Day Pre-School (4 Yrs)	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	10	10	-	10	10	-
1st Grade	15	16	(1)	14	14	-
2nd Grade	4	4	-	4	4	-
3rd Grade	-	-	-	-	-	-
4th Grade	3	2	1	1	1	-
5th Grade	1	1	-	1	1	-
6th Grade	2	2	-	1	1	-
7th Grade	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-
Subtotal	35	35	-	31	31	-
Spec Ed - Elementary	2	2	-	1	1	-
Spec Ed- Middle School	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-
Subtotal	2	2	-	1	1	-
Totals	37	37	-	32	32	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

SECTION 1

Two Percent (2%) - Calculation of Excess Surplus

2016-2017 Total General Fund Expenditures per the CAFR	\$ 12,280,402
Increased by:	
Transfer from Capital Reserve to Capital Projects Fund	466,600
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>(1,291,355)</u>
Adjusted 2016-2017 General Fund Expenditures	<u>\$ 11,455,647</u>
2% of Adjusted 2016-2017 General Fund Expenditures	<u>\$ 229,113</u>
Enter Greater of 2% of \$250,000	250,000
Increased by:	
Allowable Adjustments	<u>58,900</u>
	\$ 308,900

SECTION 2

Total General Fund - Fund Balance at June 30, 2017 (Budgetary Basis)	\$ 2,926,132
Decreased by:	
Restricted Fund Balance:	
Capital Reserve	(902,470)
Capital Reserve - Designated for Subsequent Year's Budget	(170,000)
Maintenance Reserve	(598,114)
Emergency Reserve	(250,000)
Reserved Excess Surplus - Designated for Subsequent Year's Budget	(260,000)
Assigned Fund Balance:	
Year End Encumbrances	(108,770)
Designated for Subsequent Year's Budget	<u>(110,158)</u>
Unassigned Fund Balance:	<u>\$ 526,620</u>
Restricted Fund Balance - Reserved Excess Surplus (June 30, 2018)	<u>\$ 217,720</u>

SECTION 3

Recapitulation of Excess Surplus as of June 30, 2017

Reserved Excess Surplus	\$ 217,720
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	<u>260,000</u>
	<u>\$ 477,720</u>

Detail of Allowable Adjustments

Unbudgeted Extraordinary Aid	\$ 54,898
Unbudgeted Non Public School Transportation Aid	<u>4,002</u>
	<u>\$ 58,900</u>

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

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Payment approval signatures be obtained on all purchase orders prior to payment of claim.
2. Encumbrances recorded during the year be determined based on actual or reasonably estimated commitments to ensure available balances in budget appropriation line accounts are properly reported.

III. School Purchasing Program

It is recommended that with respect to cooperative purchasing:

- Cooperative purchasing contract awards and purchases in excess of the bid threshold be approved in the minutes.
- * - Documentation be maintained on file and made available for audit to support contract awards and purchases made through cooperative purchasing agreements.

IV. School Food Services

There are none.

V. Extended Year Summer Program Fund

There are none.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

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

RECOMMENDATIONS (Continued)

X. **Miscellaneous**

There are none.

XI. **Status of Prior Years' Audit Findings/Recommendations**

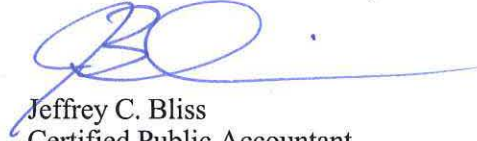
A review was performed on all prior year recommendations and corrective action was taken on all, except the recommendation denoted with an asterisk (*).

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



Jeffrey C. Bliss
Certified Public Accountant
Public School Accountant