

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

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

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# LERCH, VINCI & HIGGINS, LLP

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Honorable President and Members  
of the Board of Education  
Totowa Board of Education  
County of Passaic, New Jersey

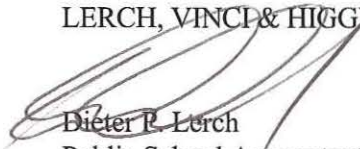
We have audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Totowa Board of Education, County of Passaic, as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated September 27, 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 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



Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
September 27, 2017

**TOTOWA 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 Treasurer of School Moneys, the activities of the Board of Education, the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

Fire insurance coverage was carried in the amounts as detailed on the Insurance Schedule contained in the district's CAFR.

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Vincent Varcadipane	Board Secretary/School Business Administrator	\$15,000
Lisa Nash	Treasurer of School Monies	225,000

There is a Public Employees' Faithful Performance Blanket Position Bond with Selective Way Insurance covering all other employees with multiple coverage of \$2,500.

**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 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 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 premium amounts withheld due to the General Fund

The District filed the required certification (ECERT1) of compliance with requirements for income tax on compensation of administrators with the New Jersey Department of Treasury by the March 15 due date.

The Board has implemented and maintains a personnel tracking and accounting (position control) system.

**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.

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

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

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 transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's and Treasurer's Records

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

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

The prescribed contractual order system was followed.

Cash reconciliations for the general operating account, payroll account and payroll agency account were performed.

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, II, and V 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 Exhibit K-3 and Exhibit K-4 located in the CAFR.

Our audit of the 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. No exceptions were noted.

T.P.A.F. 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.

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

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

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds are in accordance with N.J.S.A. 18A:18A-2 (as amended) 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 currently \$18,800.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within 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.

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. Our audit noted no violations occurred.

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. Our examination did reveal, however, that purchases were made through the use of State contracts.

**Finding** – Our audit indicated that a roof replacement contract awarded via public advertisement for bids was not formally approved by the Board.

**Recommendation** – Contracts awarded through public advertisement for bids be formally approved by the Board and be made part of the official minutes.

**Food Service Fund**

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (the "SFA") had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

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

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

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

**Food Service Fund (Continued)**

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement vouchers were timely filed and meals claimed did agree with meal count records.

Applications for free and reduced meals were reviewed for completeness and accuracy. The number of free and reduced meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced meal policy is uniformly administered throughout the School System. The required verification procedures for free applications was completed and available for review.

Expenditures were separately recorded as food, labor 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.

Net cash resources did not exceed 3 months average expenditures.

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

The District had contracted with Pomptonian to operate and manage its food service program for 2016/17.

Provisions of the food service management company (FSMC) contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating results provision has been met.

**Student Activity Funds**

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

All disbursements were supported by proper documentation.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 14, 2016 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income, related services and bilingual students. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers with minor exceptions. The information that was included on the workpapers was verified with minor exceptions. 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.

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

**Pupil Transportation**

Our 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 with an isolated 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 bid specifications for the purpose of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.



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

**SCHEDULE OF MEAL COUNT ACTIVITY**

NOT APPLICABLE

**SCHEDULE OF NET CASH RESOURCES**

NOT APPLICABLE

**TOTOWA BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 14, 2016**

	2017-2018 Application for State School Aid						Sample for Verification						On Roll - Special Education			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		Sample for Verifi- cation	Sample Verified	Sample Errors	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							
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared							
Half Day Preschool - 3 years	9		9																
Full Day Preschool - 3 years	9		9																
Half Day Preschool - 4 years	11		11																
Full Day Preschool - 4 years	30		30																
Half Day Kindergarten	-		-																
Full Day Kindergarten	89		89				89		89										
1st Grade	91		91				91		91										
2nd Grade	86		86				86		86										
3rd Grade	110		110				110		110										
4th Grade	110		110				110		110										
5th Grade	96		96				96		96										
6th Grade	75		75				75		75										
7th Grade	119		119				119		119										
8th Grade	108		108				108		108										
9th Grade																			
10th Grade																			
11th Grade																			
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>943</b>	<b>-</b>	<b>943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>884</b>	<b>-</b>	<b>884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Ed - Elementary	75		75				75		75			34.0	34.0		2	2	2		
Spec Ed - Middle School	32		32				32		32			15.0	15.0		1	1	1		
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>107</b>	<b>-</b>	<b>107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>-</b>	<b>107</b>	<b>-</b>	<b>-</b>	<b>49.0</b>	<b>49.0</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>1,050</b>	<b>-</b>	<b>1,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>991</b>	<b>-</b>	<b>991</b>	<b>-</b>	<b>-</b>	<b>49.0</b>	<b>49.0</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>Percentage Error</b>					<b>0.00%</b>					<b>0.00%</b>				<b>0.00%</b>					<b>0.00%</b>

**TOTOWA BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 14, 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 Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre-School (3 Yrs)		2	(2)									
Half Day Pre-School (4 Yrs)		1	(1)									
Full Day Pre-School (4 Yrs)		3	(3)									
Full Day Kindergarten	12.0	12.0		3.0	3.0							
1st Grade	25.0	25.0		5.0	4.0	1	1	1		1	1	
2nd Grade	21.0	21.0		5.0	5.0							
3rd Grade	30.0	30.0		7.0	7.0		1	1		1	1	
4th Grade	33.0	33.0		7.0	6.0	1						
5th Grade	25.0	25.0		6.0	6.0							
6th Grade	22.0	22.0		5.0	4.0	1						
7th Grade	26.0	26.0		6.0	6.0							
8th Grade	28.0	28.0		6.0	6.0							
9th Grade												
10th Grade												
11th Grade												
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>222.0</b>	<b>228.0</b>	<b>(6)</b>	<b>50</b>	<b>47</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>
Spec Ed - Elementary	21.0	22.0	(1)	5	5		1	1		1	1	
Spec Ed - Middle School	7.0	6.0	1	1	1							
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>28.0</b>	<b>28.0</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>Totals</b>	<b>250.0</b>	<b>256.0</b>	<b>(6)</b>	<b>56</b>	<b>53</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>
Percentage Error			<u>-2.40%</u>			<u>5.36%</u>			<u>0.00%</u>			<u>0.00%</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	32.0	32.0		12.0	12.0	
Transported - Non-Public						
ALL - Non-Public	65.0	65.0		24.0	24.0	
Regular - Spec.	10.0	10.0		4.0	4.0	
Special Needs - Public	26.0	26.0	-	9.0	9.0	-
<b>Totals</b>	<b>133.0</b>	<b>133.0</b>	<b>-</b>	<b>49.0</b>	<b>49.0</b>	<b>-</b>
			<u>0.00%</u>			<u>0.00%</u>

**TOTOWA BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 14, 2016**

	Resident LEP Not 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 Register	Sample Errors
Half Day Pre-School (3 Yrs)						
Half Day Pre-School (4 Yrs)						
Half Day Kindergarten						
Full Day Kindergarten						
1st Grade	2	2		2	2	
2nd Grade						
3rd Grade						
4th Grade	1	1		1	1	
5th Grade	1	1		1	1	
6th Grade						
7th Grade	1	1		1	1	
8th Grade						
9th Grade						
10th Grade						
11th Grade						
12th Grade	-	-	-	-	-	-
<b>Subtotal</b>	<u>5</u>	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>-</u>
Spec Ed - Elementary	1	1		1	1	
Spec Ed - Middle School						
Spec Ed - High School	-	-	-	-	-	-
<b>Subtotal</b>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Totals</b>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>-</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>-</u></u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**TOTOWA 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	\$ 16,759,360
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>(1,922,647)</u>
Adjusted 2016-2017 General Fund Expenditures	<u>\$ 14,836,713</u>
2% of Adjusted 2016-2017 General Fund Expenditures	<u>\$ 296,734</u>
Enter Greater of 2% of Adjusted 2016-2017 General Fund Expenditures or \$250,000	\$ 296,734
Increased by:	
Allowable Adjustment*	<u>196,367</u>
Maximum Unassigned Fund Balance	<u>\$ 493,101</u>

**SECTION 2**

Total General Fund - Fund Balance at June 30, 2017	\$ 4,255,474
Decreased by:	
Capital Reserve	\$ 5,767
Excess Surplus - Designated for Subsequent Year	1,565,709
Assigned - Designated for Subsequent Year	<u>182,158</u>
	<u>1,753,634</u>
Total Unassigned Fund Balance	<u>\$ 2,501,840</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus	\$ <u>2,008,739</u>
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**Recapitulation of Excess Surplus**

Restricted Excess Surplus - Designated for Subsequent Years	\$ 1,565,709
Restricted Excess Surplus	<u>2,008,739</u>

Total	\$ <u>3,574,448</u>
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\* Detail of Allowable Adjustment

Extraordinary Aid	\$ 185,231
Non Public Transportation Aid Reimbursement	<u>11,136</u>
	<u>\$ 196,367</u>

**TOTOWA 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**

There are none.

**III. School Purchasing Program**

It is recommended that contracts awarded through public advertisement for bids be formally approved by the Board and be made part of the official minutes.

**IV. School Food Services**

There are none.

**V. Student Body Activities**

There are none.

**VI. Application for State School Aid**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Facilities and Capital Assets**

There are none.

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

**RECOMMENDATIONS**

IX. Miscellaneous

There are none.

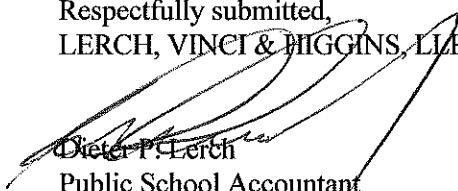
X. Status of Prior Years' Audit Findings/Recommendations

There were none.

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,  
LERCH, VINCI & HIGGINS, LLP



Dieter P. Lerch  
Public School Accountant  
Certified Public Accountant