

**DOWNE TOWNSHIP  
SCHOOL DISTRICT**

**Newport, New Jersey**

**Auditor's Management Report on Administrative  
Findings, Financial, Compliance and Performance  
For the Year Ended June 30, 2018**

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

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report	3
Scope of Audit	4
Administrative Practices and Procedures	
Insurance	4
Officials Bonds	4
Tuition Charges	4
Financial Planning, Accounting and Reporting	
Examination of Claims	4
Payroll Account	4
Reserve for Encumbrances and Accounts Payable	4
Classification of Expenditures:	4-5
General Classifications	5
Administrative Classifications	5
Board Secretary's Records	5
Treasurer's Records	5
Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (E.S.S.A.)	5
Other Special Federal and/or State Projects	5
T.P.A.F. Reimbursement	6
TPAF Reimbursement to the State for Federal Salary Expenditures	6
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	6-7
School Food Service	7
Student Body Activities	7
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	8
Miscellaneous	8
Follow-up on Prior Years' Findings	8
Acknowledgment	8
Schedule of Meal Count Activity	N/A
Schedule of Audited Enrollments	9-11
Excess Surplus Calculation	12-13
Audit Recommendation Summary	14-15

**REPORT OF INDEPENDENT AUDITORS**

Honorable President and  
Members of the Board of Education  
Township of Downe School District  
County of Cumberland, New Jersey

We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Township of Downe School District in the County of Cumberland for the year ended June 30, 2018, and have issued our report thereon dated February 14, 2019.

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 for the information of the Downe Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.  
Public School Accountant #745  
Triantos & Delp, CPA, LLC  
Certified Public Accountants

February 14, 2019

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE  
REPORTING

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 Exhibit J-20 Insurance Schedule contained in the district's CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Lisa DiNovi	Board Secretary/ School Business Administrator	\$25,000.
Melissa A. Conover	Treasurer	\$160,000.

There is a commercial crime policy with the New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$50,000.

Tuition Charges

The District had no adjustments to billings to sending districts for the changes in per pupil cost in accordance with N.J.A.C. 6A:23-3.1(f)3.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review did not reveal 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 were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies.

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.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with

## FINANCIAL PLANNING, ACCOUNTING AND REPORTING

(Continued)

### Classification of Expenditures (Cont'd)

*N.J.A.C. 6A:23A-2.4.* As a result of the procedures performed, a transaction error rate of 6.35% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

#### A. General Classification:

##### **Finding 2018-01:**

During our test of transactions it was noted the various items were posted to incorrect accounts. The expenditures and related appropriations were reclassified to the appropriate accounts.

##### **Recommendations:**

The Districts school projects should reference *The Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2008 Edition* and other available reference materials, such as the Budget Guidelines for the proper classifications required to be in compliance with *N.J.A.C. 6A:23A-16.2(f)*.

#### B. Administrative Classification:

None

### Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed that the records were maintained in good order.

### Treasurer's Records

The following items were noted during our review of the records of the Treasurer.

Cash receipts were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary except as noted in the above finding.

### Elementary and Secondary Education Act (E.S.E.A.) as amended by the Every Student Succeeds Act (E.S.S.A.)

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 the projects under Title I, Title II, and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for the E.S.E.A. indicated no areas of noncompliance and/or questioned costs.

### Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

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

T.P.A.F. Reimbursement

Our audit procedures included a test of 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 (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district (or charter school or renaissance school project) 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.

**Finding 2018-02:**

The TPAF reimbursement for the year ended June 30, 2017 was not timely filed.

**Recommendations:**

The TPAF reimbursement should be filed and paid in a timely manner.

SCHOOL PURCHASING PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

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

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement."

Effective July 1, 2015 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$19,000.

SCHOOL PURCHASING PROGRAM (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

N.J.S.A. 18A:18A-4 states (Continued)

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 Solicitor's opinion should be sought before a commitment is made.

Based on the results of my examination, I did not note any individual payments, contracts, or agreements 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.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained.

School Food Service

The school food service program was not selected as a major federal and/or State program. The program expenditures did not exceed \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

Student Body Activities

During our review of the student activity funds, the following items were noted.

Cash receipts and cash disbursements journals were maintained.

Cash receipts were promptly deposited.

All cash disbursements tested had proper supporting documentation.

Application for State School Aid

Our audit procedures included a test of information reported in the October 13, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, and low-income. 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 without exception. The information that was included on the workpapers was verified without 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 2017-2018 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

There are no capital projects in progress.

Miscellaneous

*Testing for Lead of All Drinking Water in Educational Facilities*

The school district school project submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-Up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings.

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



Samuel A. Delp, Jr.  
Licensed Public School Accountant, #745  
Triantos & Delp  
Certified Public Accountants, LLC

February 14, 2019



SCHEDULE OF AUDITED ENROLLMENTS

DOWNNE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

	2018-2019 Application for State School Aid										Private Schools for Disabled										
	Reported on A.S.A. On Roll			Errors			Sample Selected from Workpapers			Sample for Verification Registers On Roll			Reported on A.S.A. as Private Schools								
	Full	Shared	On Roll	Full	Shared	Errors	Full	Shared	Selected from Workpapers	Full	Shared	Registers On Roll	Full	Shared	Registers On Roll	Full	Shared	Sample for Verification	Sample Verified	Sample Errors	
Full Day Preschool - 3yr	15		15					15							15						
Full Day Preschool - 4yr	18		18					18							18						
Full Day Kindergarten	13		13					13							13						
One	15		15					15							15						
Two	18		18					18							18						
Three	15		15					15							15						
Four	16		16					16							16						
Five	9		9					9							9						
Six	11		11					11							11						
Seven	11		11					11							11						
Eight	12		12					12							12						
Nine																					
Ten																					
Eleven																					
Twelve																					
<b>Subtotal</b>	<b>153</b>	<b>0</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>153</b>	<b>0</b>	<b>153</b>	<b>0</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Special Ed - Elementary	14		14					14							14						
Special Ed - Middle School	11		11					11							11						
Special Ed - High School																					
<b>Subtotal</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Percentage Error 0.00% 0.00% 0.00%

SCHEDULE OF AUDITED ENROLLMENTS

DOWNE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

	Reported on A.S.S.A. as Low Income	Resident Low Income Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Sample Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Resident LEP Low Income Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Sample Verified to Test Score and Register	Sample Errors
Full Day Kindergarten	5.0	5.0	0	5.0	5.0	0	0	0	0	0	0	0
One	5.0	5.0	0	5.0	5.0	0	0	0	0	0	0	0
Two	9.0	9.0	0	9.0	9.0	0	0	0	0	0	0	0
Three	5.0	5.0	0	5.0	5.0	0	0	0	0	0	0	0
Four	5.0	5.0	0	5.0	5.0	0	0	0	0	0	0	0
Five	3.0	3.0	0	3.0	3.0	0	0	0	0	0	0	0
Six	5.0	5.0	0	5.0	5.0	0	0	0	0	0	0	0
Seven	5.0	5.0	0	5.0	5.0	0	1	5.0	4.0	1	0	0
Eight	5.0	5.0	0	5.0	5.0	0	0	5.0	5.0	0	0	0
Nine	0.0	0.0	0	0.0	0.0	0	0	0.0	0.0	0	0	0
Ten	0.0	0.0	0	0.0	0.0	0	0	0.0	0.0	0	0	0
Eleven	3.0	3.0	0	3.0	3.0	0	0	3.0	3.0	0	0	0
Twelve	0.0	0.0	0	0.0	0.0	0	0	0.0	0.0	0	0	0
Subtotal	50.0	50.0	0	50	49	1	0	0	0	0	0	0

Special Ed - Elementary	8.0	8.0	0	8.0	8.0	0	0	0	0	0	0	0
Special Ed - Middle	7.0	7.0	0	7.0	7.0	0	0	0	0	0	0	0
Special Ed - High	5.0	5.0	0	5.0	4.0	1	0	0	0	0	0	0
Subtotal	20.0	20.0	0	20.0	19.0	1	0	0	0	0	0	0
Totals	70.0	70.0	0	70.0	68.0	2	0	0	0	0	0	0

Percentage Error 0.00% 2.86% 0.00% 0.00%

Transportation

Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	Verified	Errors
113	113	0	77	77	0
14	14	0	9	9	0
4	4	0	3	3	0
16	16	0	11	11	0
147	147	0	100	100	0

Reg. - Public Schools, col. 1  
Reg. - Sp. Ed., col. 4  
Transported - Non-Public, col. 3  
Special Ed Spec., col. 6  
Totals

Percentage Error 0.00% 0.00% 0.00% 0.00%

Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)  
Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)  
Spec. Avg. = Special Ed with Special Needs

Reported 8  
Recalculated 8  
N/A  
14.7  
14.7

SCHEDULE OF AUDITED ENROLLMENTS

DOWNE TOWNSHIP BOARD OF EDUCATION

APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP NOT Low Income	Reported on A.S.S.A. as NOT Low Income	Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	
Half Day Preschool								
Full Day Kindergarten								
One								
Two								
Three								
Four								
Five								
Six								
Seven								
Eight								
Nine								
Ten								
Eleven								
Twelve								
Subtotal	0	0	0	0	0	0	0	
Special Ed - Elementary								
Special Ed - Middle								
Special Ed - High								
Subtotal	0	0	0	0	0	0	0	
Totals	0	0	0	0	0	0	0	
Percentage Error				<u>0.00%</u>				<u>0.00%</u>

DOWNE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018

**SECTION 1**

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

2017-2018 Total General Fund Expenditures per the CAFR Exhibit C-1		<u>\$3,751,143. (B)</u>
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund		<u>0. (B1a)</u>
Transfer from Capital Reserve to Capital Projects Fund		<u>0. (B1b)</u>
Transfer from General Fund to SRF for Pre-K-Regular		<u>0. (B1c)</u>
Transfer from General Fund to SRF for Pre-K-Inclusion		<u>0. (B1d)</u>
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>385,656. (B2a)</u>	
Assets Acquired Under Capital Leases	<u>0. (B2b)</u>	
Adjusted 2016-2017 General Fund Expenditures (B)+(B1s)-(B2s)	<u><u>3,365,487. (B3)</u></u>	
2% of Adjusted 2016-2017 General Fund Expenditures (B3) x.02	<u>67,310. (B4)</u>	
Enter Greater of (B4) or \$250,000.	<u>250,000. (B5)</u>	
Increased by: Allowable Adjustment*	<u>1,160. (K)</u>	
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)		<u><u>\$251,160. (M)</u></u>

**SECTION 2:**

Total General Fund - Fund Balances at June 30, 2018 (Per CAFR Budgetary Comparison Schedule C-1)		<u>\$ 1,286,163. (C )</u>
Decreased by:		
Year-End Encumbrances	<u>3,500. (C1)</u>	
Legally Restricted-Designated for Subsequent Year's Expenditures	<u>0. (C2)</u>	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>247,145. (C3)</u>	
Other Restricted Fund Balances****	<u>473,284. (C4)</u>	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>7,910. (C5)</u>	
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5]		<u><u>\$554,324. (U1)</u></u>

DOWNE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018

**SECTION 3:**

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>\$303,164. (E)</u>
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**Recapitulation of Excess Surplus as of June 30, 2017**

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>247,145. (C3)</u>
Reserved Excess Surplus *** ( E )	<u>303,164. (E)</u>
Total Excess Surplus [(C3)+( E )]	<u><u>\$550,309. (D)</u></u>

**Detail of Allowable Adjustments**

Impact Aid	<u>\$ 0. (H)</u>
Sale & Lease-Back	<u>0. (I)</u>
Extraordinary Aid	<u>0. (J1)</u>
Additional NonPublic School Transportation Aid	<u>1,160. (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>0. (J3)</u>
Family Crisis Transportation Aid	<u>0. (J4)</u>
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u><u>\$1,160. (K)</u></u>

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>225,575.</u>
Maintenance reserve	<u>174,277.</u>
Emergency reserve	<u>33,432.</u>
Tuition reserve	<u>40,000.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) ****	<u>0.</u>
Total Other Restricted Fund Balance	<u><u>\$473,284. (C4)</u></u>

**DOWNE TOWNSHIP SCHOOL DISTRICT**  
**AUDIT RECOMMENDATIONS SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Recommendations:**

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

**Finding 2018-01:**

During our test of transactions it was noted the various items were posted to incorrect accounts. The expenditures and related appropriations were reclassified to the appropriate accounts.

**Recommendations:**

The Districts school projects should reference *The Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2008 Edition* and other available reference materials, such as the Budget Guidelines for the proper classifications required to be in compliance with *N.J.A.C. 6A:23A-16.2(f)*.

**Finding 2018-02:**

The TPAF reimbursement for the year ended June 30, 2017 was not timely filed.

**Recommendations:**

The TPAF reimbursement should be filed and paid in a timely manner.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

**DOWNE TOWNSHIP SCHOOL DISTRICT**  
**AUDIT RECOMMENDATIONS SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

(Continued)

10. Status of Prior Year Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was taken on all prior year finding.