

**BOARD OF EDUCATION
BOROUGH OF HADDONFIELD
COUNTY OF CAMDEN**

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

INVERSO & STEWART
Marlton, New Jersey

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

The Honorable President and
Members of the Board of Education
Haddonfield School District
Haddonfield, New Jersey

I 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 Haddonfield School District, in the County of Camden for the year ended June 30, 2018, and have issued my report thereon dated January 31, 2019.

As part of my audit, I 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 Haddonfield Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant

Marlton, New Jersey
January 31, 2019

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

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

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John C. Deserable	Interim Business Administrator/Board Secretary	\$ 100,000

There is blanket surety coverage with the Burlington County Joint Insurance Pool covering all other employees with multiple coverage of \$500,000.

Tuition Charges

The district was not required to make any tuition adjustments.

Unemployment Compensation Insurance Fund

The Board of Education has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Fund (Exhibit H-2) in the fiduciary trust fund.

The Unemployment Compensation Insurance Fund was maintained in satisfactory condition.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under audit did not indicate any material noncompliance with respect to signatures, certifications or supporting documentation.

Payroll Account

The net salaries of all employees of the District were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account

Financial Planning, Accounting and Reporting (Continued)

Payroll Account

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

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

Payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the NJ Department of Treasury was filed by the March 15 due date.

The Payroll Account records were maintained in satisfactory condition.

Employee Position Control Roster

No exceptions were noted during my examination of the Employee Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. My review did not indicate any material discrepancies to the classification of orders.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

Travel

No exceptions were noted in my study of compliance for travel expenses.

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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.2. My review did not indicate any material discrepancies with respect to classification of expenditures.

Financial Planning, Accounting and Reporting (Continued)

Board Secretary/Business Administrator's Record

The financial and accounting records of the Board Secretary/School Business Administrator's office were reviewed and the following was noted.

Finding 2018-001:

The 2016 referendum was over-expended as of June 30, 2018.

Recommendation:

That no expenditures be made in excess of the voter approved bond referendum.

Elementary and Secondary Education Act of 1965 (E.S.E.A.)/ Improving America's Schools Act (I.A.S.A.) as reauthorized by the Every Student Succeeds Act (ESSA)

The E.S.E.A./ESSA 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 IIA, and Title IV of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act.

No exceptions were noted in my study of compliance for the E.S.E.A./ESSA projects.

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.

My 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.

No exceptions were noted in my study of compliance for special projects.

T.P.A.F. Reimbursement

My audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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

The amount of the expenditure charged to the current year's Final Reports 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.

Financial Planning, Accounting and Reporting (Continued)

Nonpublic State Aid

The study of compliance for nonpublic state aid indicated no areas of noncompliance and/or questionable costs.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bid

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

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

Based on the results of my examination, the following was noted:

Finding 2018-002:

One vendor was paid in excess of the bid threshold and there is no evidence that bids were obtained.

Recommendation:

That the district complies with bid guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

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

School Food Service

For the fiscal year ended June 30, 2018, the School District expended less than \$100,000 in federal and/or state funds for its Child Nutrition Program.

Community Education/Adult School

The financial records for the Community Education/Adult School were reviewed and the following was noted:

Finding 2018-003:

Cash receipts supporting documentation was not maintained and approvals appear to be lacking for payment of instructors.

Recommendation:

That supporting documentation is maintained for all receipts and expenditures.

Student Body Activities

The financial records for the Student Activity Fund were reviewed and the following was noted:

Finding 2018-004:

Receipts for High School and Middle School Activity Funds did not appear to be deposited promptly.

Recommendation:

That all student activity funds be deposited promptly.

Application for State School Aid

My 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, low-income and bilingual. I 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 my 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

My 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 my procedures are presented in the Schedule of Audited Enrollments.

My procedures also included a review of transportation related contracts and purchases. Based on my review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in my review of transportation related purchases of goods and services.

Facilities and Capital Assets

My procedures included a review of the School Development Authority (SDA) grant agreement for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

Testing for Lead of all Drinking Water in Educational Facilities

The School District adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

The School District 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, my procedures included a review of all prior year recommendations. Corrective action has been taken on the following prior year recommendations with the exception of the following:

- 1) That supporting documentation is maintained for all Community Education/Adult School receipts and expenditures.

Acknowledgment

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

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Certified Public Accountant
Public School Accountant

January 31, 2019

SCHEDULE OF AUDITED ENROLLMENTS

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 13, 2017

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on ASSA as Private Schools	Sample for Veri- fication	Sample Varified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Pre K 3 Yrs	14		14		0		14		14							
Half Day Pre K 4 Yrs	25		25		0		25		25							
∞ Half Day K	145		145		0		145		145							
One	190		190		0		190		190							
Two	172		172		0		172		172							
Three	189		189		0		189		189							
Four	143		143		0		143		143							
Five	189		189		0		189		189							
Six	183		183		0		183		183							
Seven	176		176		0		176		176							
Eight	187		187		0		187		187							
Nine	178		178		0		178		178							
Ten	175		175		0		175		175							
Eleven	179		179		0		179		179							
Twelve	165		165		0		165		165							
Subtotal	<u>2,310</u>	<u>0</u>	<u>2,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,310</u>	<u>0</u>	<u>2,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SpEd Elementary	159		159		0		159		159				5	5	5	
SpEd Middle School	104		104		0		104		104				2	2	2	
SpEd High School	137		137		0		137		137				4	4	4	
Subtotal	<u>400</u>	<u>0</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>0</u>
Totals	<u>2,710</u>	<u>0</u>	<u>2,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,710</u>	<u>0</u>	<u>2,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>0</u>
Percentage Error					<u>-0-</u>	<u>-0-</u>					<u>-0-</u>	<u>-0-</u>			<u>-0-</u>	<u>-0-</u>

Schedule of Audited Enrollments

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 13, 2017

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	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Pre K 3 Yrs						
Half Day Pre K 4 Yrs	0	0		0	0	
Half Day K	0	0		0	0	
One	0	0		0	0	
Two	0	0		0	0	
Three	0	0		0	0	
Four	0	0		0	0	
Five	0	0		0	0	
Six	0	0		0	0	
Seven	1	1		1	1	
Eight	1	1		1	1	
Nine	0	0		0	0	
Ten	1	1		1	1	
Eleven	0	0		0	0	
Twelve	0	0		0	0	
Subtotal	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
SpEd Elementary	0	0		0	0	
SpEd Middle School	0	0		0	0	
SpEd High School	0	0		0	0	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>

Schedule of Audited Enrollments

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 13, 2017

10

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified per Application and Register</u>	<u>Sample Errors</u>	<u>Reported on ASSA as LEP Low Income</u>	<u>Reported on Workpapers as LEP Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified per Test Score and Register</u>	<u>Sample Errors</u>
Half Day Pre K 3 Yrs	0	0		0	0		0	0		0	0	
Half Day Pre K 4 Yrs	0	0		0	0		0	0		0	0	
Half Day K	1	1		1	1		0	0		0	0	
One	0	0		0	0		0	0		0	0	
Two	2	2		2	2		0	0		0	0	
Three	1	1		1	1		0	0		0	0	
Four	0	0		0	0		0	0		0	0	
Five	3	3		3	3		0	0		0	0	
Six	1	1		1	1		0	0		0	0	
Seven	2	2		2	2		0	0		0	0	
Eight	1	1		1	1		0	0		0	0	
Nine	2	2		2	2		0	0		0	0	
Ten	5	5		5	5		0	0		0	0	
Eleven	0	0		0	0		0	0		0	0	
Twelve	2	2		2	2		0	0		0	0	
	<u>20</u>	<u>20</u>	<u>0</u>	<u>20</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SpEd Elementary	1	1		1	1		0	0		0	0	
SpEd Middle School	0	0		0	0		0	0		0	0	
SpEd High School	3	3		3	3		0	0		0	0	
Subtotal	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>24</u>	<u>24</u>	<u>0</u>	<u>24</u>	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>
<u>Transportation</u>												
	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>						
Reg. Public School, col. 1	0	0		0	0				<u>Reported</u>	<u>Recalculated</u>		
Reg. Special Education, col. 4	1	1		1	1		Avg. Mileage - Regular Including Grade PK students	1.1	1.1			
Transported-Non-Public, col. 3	0	0		0	0		Avg. Mileage - Regular Excluding Grade PK students	1.1	1.1			
Special Needs, Col. 6	58	58		58	58		Avg. Mileage - Special Ed. with Special Needs	3.4	3.4			
	<u>59</u>	<u>59</u>	<u>0</u>	<u>59</u>	<u>59</u>	<u>0</u>						
Percentage Error			<u>-0-</u>			<u>-0-</u>						

HADDONFIELD SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 1 - Regular Districts

A. 2% Calculation of Excess Surplus

2017-18 Total General Fund Expenditures per the CAFR, Ex C-1	\$	<u>39,730,647</u>	(B)
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund	\$	<u> </u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$	<u> </u>	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$	<u> </u>	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$	<u> </u>	(B1d)
Decreased by:			
On-Behalf TPAF Pension & Social Security	\$	<u>(5,071,587)</u>	(B2a)
Assets Acquired Under Capital Leases	\$	<u> </u>	(B2b)
Adjusted 2017-18 General Fund Expenditures [(B)+(B1s)+(B2s)]	\$	<u>34,659,060</u>	(B3)
2% of Adjusted 2017-18 General Fund Expenditures			
[(B3) times .02]	\$	<u>693,181</u>	(B4)
Enter Greater of (B4) or \$250,000	\$	<u>693,181</u>	(B5)
Increased by: Allowable Adjustment	\$	<u>4,858</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$	<u><u>698,039</u></u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-18			
(Per CAFR Budgetary Comparison Schedule C-1)	\$	<u>6,924,589</u>	(C)
Decreased by:			
Year-end Encumbrances	\$	<u>324,335</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$	<u> </u>	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$	<u>428,535</u>	(C3)
Other Restricted Fund Balances	\$	<u>4,809,743</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$	<u> </u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$	<u><u>1,361,976</u></u>	(U1)

HADDONFIELD SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 663,937 (E)

Recapitulation of Excess Surplus as of June 30, 2018

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \$ 428,535 (C3)

Reserved Excess Surplus [(E)] \$ 663,937 (E)

Total [(C3) + (E)] \$ 1,092,472 (D)

Detail of Allowable Adjustments

Impact Aid \$ _____ (H)

Sale & Lease-back \$ _____ (I)

Extraordinary Aid \$ 4,858 (J1)

Additional Nonpublic School Transportation Aid \$ _____ (J2)

Current Year School Bus Advertising Revenue \$ _____ (J3)

Family Crisis Transportation Aid \$ _____ (J4)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 4,858 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal \$ _____

Sale/lease-back reserve \$ _____

Capital reserve \$ 3,906,868

Maintenance reserve \$ 902,875

Emergency reserve \$ _____

Tuition reserve \$ _____

School Bus Advertising 50% Fuel Offset Reserve - current year \$ _____

School Bus Advertising 50% Fuel Offset Reserve - prior year \$ _____

Impact Aid General Fund Reserve (Sections 8002 and 8003) \$ _____

Impact Aid Capital Fund Reserve (Sections 8007 and 8008) \$ _____

Other state/government mandated reserves \$ _____

Other Restricted Fund Balance not noted above \$ _____

Total Other Restricted Fund Balance \$ 4,809,743 (C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2018

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

That no expenditures be made in excess of the voter approved bond referendum.

3. School Purchasing Programs

That the district complies with bid guidance provided by N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law).

4. School Food Service

None

5. Student Body Activities

That all student activity funds be deposited promptly.

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

Community Education/Adult School

That supporting documentation is maintained for all receipts and expenditures.

10. Status of Prior Year Audit Findings/Recommendations

In accordance with government auditing standards, my procedures included a review of all prior year recommendations. Corrective action has not been taken on the following prior year recommendation:

That supporting documentation is maintained for all Community Education/Adult School receipts and expenditures.