

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL COMPLIANCE AND PERFORMANCE  
JUNE 30, 2018**

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# LERCH, VINCI & HIGGINS, LLP

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## REPORT OF INDEPENDENT AUDITORS


Honorable President and Members  
of the Board of Education  
Mine Hill Township Board of Education  
Mine Hill, 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 Mine Hill Township Board of Education as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 18, 2019.

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  
Certified Public Accountants  
Public School Accountants

  
Gary J. Vinci  
Public School Accountant  
PSA Number CS00829

Fair Lawn, New Jersey  
January 18, 2019

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Scope of Audit**

The audit covered the financial transactions of the School Business Administrator/Board Secretary, 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 Schedule of Insurance reported on Exhibit J-20 in the District's Comprehensive Annual Financial Report (CAFR).

**Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Carolina Rodriguez	School Business Administrator/ Board Secretary	\$195,000
Lisa Palmieri	Treasurer of School Monies	185,000

There is a Public Employees' Dishonesty Insurance Coverage covering all other employees with \$500,000 per loss.

**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.

**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, 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.

The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

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 reserve 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.

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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:23-8.3. As a result of the procedures performed no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

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

Acknowledgement of the Board's receipt of the Board Secretary's monthly financial reports were included in the minutes.

Bids were summarized in the minutes of the Board Secretary.

The Capital Asset records were updated for the additions and disposals of capital assets made during the year.

**Finding** – New Jersey Cash Management Fund bank account was not approved by the Board of Trustees as a 2017/18 legal depository. Subsequent to year end, the Board approved this bank account as a legal depository; thus no recommendation is deemed warranted.

**Finding** – The June 30, 2018 payroll deduction balances was in agreement with the cash reconciliation, but did not agree with the General Ledger subsidiary balances.

**Recommendation** – It is recommended that the payroll agency ledger be reconciled to the General Ledger on a monthly basis.

Treasurer's Records

The Treasurer's records were in agreement with the records of the Board Secretary.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Trust/Fiduciary Fund.

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

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 Titles I, II, and III of the Elementary and Secondary Education Act.

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.

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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.

**Teacher's Pension and Annuity Fund**

Our audit procedures included a test of the semi-monthly reimbursements filed with the Department of Education for District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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 Offices of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

Effective July 1, 2015 and thereafter the bid thresholds 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 \$19,000. The Board appointed the Business Administrator/Board Secretary as the District's qualified purchasing agent.

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.

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.

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.

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Food Service Fund**

The school food service program was not selected as a major federal and/or State program and the program expenditures did not exceed \$100,000 in federal and/or state support.

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.

The District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will breakeven. The operating results provision has been met.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursement 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.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis.

Exhibits reflecting Child Nutrition Program operations are included on Exhibits B-4, B-5 and B-6 of the District's CAFR.

**Student Body Activities**

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

Cash receipts and disbursement records were maintained in good condition.

Supporting documentation was maintained for all cash disbursements tested.

**Finding** – The payment authorization form was not always signed by a school administrator.

**Recommendation** – It is recommended that the payment authorization form be signed by a school administrator.

**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, related services bilingual 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 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 had adequate written procedures for the recording of student enrollment data.

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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.

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

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

**Suggestions to Management**

- Old outstanding checks and other reconciling items of the General Fund and Payroll Agency accounts should be reviewed and cleared of record.



**MINE HILL TOWNSHIP BOARD OF EDUCATION  
FOOD SERVICE ENTERPRISE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Not Applicable  
The District is not subject to a Federal Single Audit**

**FOOD SERVICE ENTERPRISE FUND  
SCHEDULE OF NET CASH RESOURCES – FOOD SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Net Cash Resources:**

**Current Assets**

Cash and Cash Equivalents	\$	2,758
Due from Other Governments		16,536
Accounts Receivable		4,982

**Current Liabilities**

Less Deferred Revenue		(2,951)
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**Net Cash Resources**

	\$	21,325
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**Adjusted Total Operating Expenses:**

Total Operating Expenses	\$	140,279
Less Depreciation Expense		(5,825)
Adjusted Total Operating Expenses	\$	134,454

**Average Monthly Operating Expense:**

	\$	13,445
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**Three Times Monthly Average:**

	\$	40,336
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Total Net Cash Resources	\$	21,325
Three Times Monthly Average		40,336
Amount Above Allowable Net Cash Resources	\$	(19,011)

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

	<u>2018-19 Application for State School Aid</u>						<u>Sample for Verification</u>						<u>Private Schools for Disabled</u>			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		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				
Half Day Preschool	23	-	23	-	-	-	23	-	23	-	-	-				
Full Day Preschool	-	-	-	-	-	-	-	-	-	-	-	-				
Half Day Kindegarten	-	-	-	-	-	-	-	-	-	-	-	-				
Full Day Kindergarten	57	-	57	-	-	-	41	-	41	-	-	-				
One	50	-	51	-	(1)	-	37	-	37	-	-	-				
Two	39	-	41	-	(2)	-	30	-	30	-	-	-				
Three	40	-	41	-	(1)	-	29	-	29	-	-	-				
Four	41	-	41	-	-	-	30	-	30	-	-	-				
Five	44	-	44	-	-	-	32	-	32	-	-	-				
Six	34	-	34	-	-	-	15	-	15	-	-	-				
Subtotal	<u>328</u>	<u>-</u>	<u>332</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>237</u>	<u>-</u>	<u>237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	24	-	21	-	3	-	19	-	19	-	-	-	-	-	-	-
Special Ed - Middle School	8	-	8	-	-	-	6	-	6	-	-	-	1	1	1	-
Special Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	4	4	4	-
Subtotal	<u>32</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Totals	<u>360</u>	<u>-</u>	<u>361</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>262</u>	<u>-</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Percentage Error					<u>-0.28%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

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

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	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 Preschool	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Preschool	2	2	-	1	1	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	15	14	1	4	4	-	-	-	-	-	-	-
One	13	12	1	3	3	-	-	-	-	-	-	-
Two	12	13	(1)	3	3	-	1	-	1	-	-	-
Three	7	7	-	1	1	-	-	-	-	-	-	-
Four	13	13	-	3	3	-	2	1	1	1	1	-
Five	12	12	-	3	3	-	1	-	1	-	-	-
Six	11	11	-	2	2	-	-	-	-	-	-	-
Seven	1	1	-	-	-	-	-	-	-	-	-	-
Eight	7	7	-	-	-	-	-	-	-	-	-	-
Nine	10	10	-	-	-	-	-	-	-	-	-	-
Ten	4	4	-	-	-	-	-	-	-	-	-	-
Eleven	5	5	-	-	-	-	-	-	-	-	-	-
Twelve	13	13	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>125</u>	<u>124</u>	<u>1</u>	<u>20</u>	<u>20</u>	<u>-</u>	<u>4</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>1</u>	<u>-</u>
Special Ed - Elementary	13	13	-	3	3	-	-	3	(3)	3	3	-
Special Ed - Middle	4	4	-	1	1	-	-	-	-	-	-	-
Special Ed - High	6	6	-	-	-	-	-	-	-	-	-	-
Subtotal	<u>23</u>	<u>23</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>(3)</u>	<u>3</u>	<u>3</u>	<u>-</u>
Totals	<u>148</u>	<u>147</u>	<u>1</u>	<u>24</u>	<u>24</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Percentage Error			<u>0.68%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

**Transportation**

	Reported on DRTRS by DOE county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
	Reg. - Public Schools	189	189	-	46	46
Transported - Non-Public	1	1	-	1	1	-
Reg. - Special Ed.	-	-	-	-	-	-
Special Ed Spec	30	30	-	8	8	-
Totals	<u>220</u>	<u>220</u>	<u>-</u>	<u>55</u>	<u>55</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	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 Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindegarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	1	1	-	1	1	-
Three	1	1	-	1	1	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	2	1	1	1	1	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	<u>4</u>	<u>3</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>-</u>
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle	-	-	-	-	-	-
Special Ed - High	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>4</u>	<u>3</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>-</u>
Percentage Error			<u>25.00%</u>			<u>0.00%</u>

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

2017-2018 Total General Fund Budgetary Expenditures	\$	9,623,804
Decreased by:		
On-Behalf TPAF Pension & Social Security		754,334
Adjusted 2017-2018 General Fund Expenditures	\$	8,869,470
2% of Adjusted 2017-2018 General Fund Expenditures	\$	177,389
Enter Greater of 2% of Adjusted 2017-2018 General Fund Expenditures or \$250,000 Increased by Allowable Adjustments		\$ 250,000
Extraordinary Aid	\$	184,442
Non-Public Transportation Aid		2,831
		187,273
Maximum Unassigned Fund Balance		437,273
Total General Fund - Fund Balance (Budgetary Basis) at June 30, 2018		3,172,266
Decreased by:		
Encumbrances		152,251
Capital Reserve		2,200,742
Maintenance Reserve		332,000
Excess Surplus - Designated for Subsequent Year's Expenditures		50,000
Total Unassigned Fund Balance		437,273
<b>Restricted Fund Balance - Excess Surplus</b>	<b>\$</b>	<b>-</b>

**MINE HILL TOWNSHIP BOARD OF EDUCATION  
RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

It is recommended that the payroll agency ledger be reconciled to the General Ledger on a monthly basis.

**III. School Purchasing Program**

There are none.

**IV. School Food Services**

There are none.

**V. Student Body Activities**

It is recommended that the payment authorization forms be signed by a School Administrator.

**VI. Application for State School Aid**

There are none.

**VII. Transportation**

There are none.

**VIII. Facilities and Capital Assets**

There are none.

**IX. Miscellaneous**

There are none.

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

A review was performed on all prior years' recommendations. Corrective action was taken on all prior year recommendations.

**ACKNOWLEDGEMENT**

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

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP



Gary J. Vinci  
Certified Public Accountant  
Public School Accountant