

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

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

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INDEPENDENT AUDITOR'S MANAGEMENT REPORT

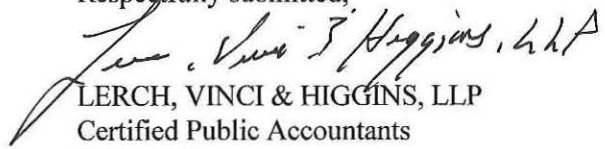
Honorable President and Members
of the Board of Trustees
Oakland Board of Education
Oakland, New Jersey


We have audited in accordance with audit 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 Oakland Board of Education as of and for the fiscal year ended June 30, 2018 and have issued our report thereon dated January 28, 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 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


Paul J. Lerch
Public School Accountant
PSA Number CS01118

Fair Lawn, New Jersey
January 28, 2019

**OAKLAND 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 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 reported on Exhibit J-20 as contained in the district's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Ms. Rachel DeCarlo	Board Secretary/School Business Administrator	\$260,000
Ms. Judith Favino	Treasurer of School Monies	260,000

There is Employees' Dishonesty with Faithful Performance coverage with Selective Insurance Company of America covering all other employees.

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 signatures, certification or supporting documentation.

Payroll Account

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

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

Salary withholdings were promptly remitted to the proper agencies, including employee health benefit contribution withholdings 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.

Finding- Our audit of the salaries revealed that the administrator's contract provides for a merit pay increase if certain goals are achieved as outline in the contract and require superintendent approval and board approval. This merit pay if granted is being rolled into the base pay which is used to calculate pension contributions.

Recommendation- It is recommended that the District seek an opinion as to whether this merit pay payment can be included in the administrator's base salary for the calculation of pension.

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

Financial Planning, Accounting and Reporting (Continued)

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 additional procedures were deemed necessary to test expenditure classification.

Travel

The District has adopted a policy regulating travel.

Board Secretary'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. Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Finding- Our audit of the Board Secretary's Report revealed the following:

- The General Fund original budget amounts in the District's internal budget appropriation report was not in agreement with the amounts in the approved state budget document. The District subsequently corrected their budget appropriation report to be in agreement with the approved state budget document.
- The District's internal revenue report didn't include the original budget amounts for the General, Special Revenue and Debt Service Funds.
- The District didn't record the intergovernmental state receivable for the Extraordinary Award in the amount of \$209,775; the financial statements have been adjusted to reflect this receivable.
- The District had an appropriation of Capital Reserve funds in their 2017-18 budget for various construction projects, however the District miss-budgeted a portion of those funds in the capital outlay section of their budget appropriation report as equipment; the financial statements have been adjusted to reflect the original allocation in the approved state budget document.

Recommendation- it is recommended that:

- The District's internal budget appropriation reports and revenue reports are in agreement with the approved state budget document for the General, Special Revenue and Debt Service Funds.
- The District accrues all their General Fund intergovernmental state receivables.
- The District record the appropriation of Capital Reserve funds in accordance with the State approved budget document.

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

Financial Planning, Accounting and Reporting (Continued)

Board Secretary's Records (Continued)

Finding- There were several budgetary line item over-expenditures that were caused by an audit adjustment, therefore no recommendation is warranted.

Finding- The District transferred into the administrative functions an amount that on a cumulative basis exceeded 10 percent of the total amount of the administrative functions included in the original budget, without proper department approval.

Recommendation - It is recommended that Executive County Superintendent approval should be requested for any transfer to an advertised appropriation account as defined under N.J.A.C. 6A:23A-13.3(f) which is cumulatively more than 10 percent of that amount. The District should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

Treasurer's Records

The Treasurer did perform cash reconciliations for the general operating account, payroll account, payroll agency account and the food service accounts.

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

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 Fiduciary Fund.

Elementary and Secondary 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 Title II of the Elementary and Secondary Education Act as amended and reauthorized.

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.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed Exhibits K-3 and 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 are contained within the Special Revenue Fund section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

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

Financial Planning, Accounting and Reporting (Continued)

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 material exceptions were noted.

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

There were none.

Non-Public State Aid

Project completion reports were finalized and transmitted to the State by the due date.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2010 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 18A:39-3 is \$19,000 for 2017/18. The Board has designated the Business Administrator as the Qualified Purchasing Agent for the District.

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 goods or service, 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 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.

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 the district purchased items through the use of State contracts.

Finding- Our audit of the bidding revealed that the district entered into a contract with a vendor to provide chromebooks for the District that was in excess of the bid threshold of \$40,000. The District did approve the contract to purchase the chromebooks, however didn't approve the vendor or the purchasing cooperative in the official minutes of the District. It was also noted that the District didn't retain the purchasing cooperative information with the purchase order.

Recommendation- It is recommended that the District approve all purchasing cooperatives and the specific vendor information in the official minutes of the District and furthermore retain the purchasing cooperative information with the purchase order.

**OAKLAND 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. The program expenditures did not exceed \$100,000 in federal support.

The financial transactions and statistical records of the school food services were maintained in good condition.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC), Pomptonian 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 have a profit of \$5,000. 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 and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

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.

Exhibits reflecting the District's Food Service Program are reflected on Exhibits B-4, B-5 and B-6 of the District's CAFR.

Student Activity Funds

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

All receipts tested were deposited in a timely manner. 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 school for the handicapped, low-income, and bilingual education. 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 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Miscellaneous

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.

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

NOT APPLICABLE

**OAKLAND BOARD OF EDUCATION
FOOD SERVICE FUND
COMPARISON OF NET CASH RESOURCES TO THREE MONTHS AVERAGE EXPENDITURES
ENTERPRISE FUND
AS OF JUNE 30, 2018**

	<u>Total</u>	<u>Reference</u>
Current Assets		
Cash & Cash Equivalents	\$ 25,558	
Due from Other Gov'ts	4,295	
Current Liabilities		
Less Unearned Revenue	(12,024)	
Net Cash Resources	\$ 17,829	(A)
<u>Total Net Adjusted Operating Expenses:</u>		
Total Operating Expenses	\$ 473,793	
Less Depreciation	(7,492)	
Total Net Adjusted Total Operating Expenditures	\$ 466,301	(B)
<u>Average Monthly Operating Expenses:</u>		
Expenses (B) / 10 months	\$ 46,630	(C)
<u>Three Times Monthly Average:</u>		
3 X Average Monthly Expenses (C)	\$ 139,890	(D)
TOTAL IN BOX A	\$ 17,829	
LESS TOTAL IN BOX D	139,890	
NET	\$ (122,061)	

From above:

A is greater than D, cash exceeds 3X average monthly operating expenses.

D is greater than A, cash does not exceed 3X average monthly operating expenses.

**OAKLAND PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2017**

	2018-19 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on Original A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared					
Half Day Pre K (3yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre K (3yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Pre K (4yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Pre K (4yrs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	121	-	121	-	-	-	34	-	34	-	-	-	-	-	-	-	-
Grade 1	129	-	129	-	-	-	42	-	42	-	-	-	-	-	-	-	-
Grade 2	129	-	129	-	-	-	46	-	46	-	-	-	-	-	-	-	-
Grade 3	119	-	119	-	-	-	45	-	45	-	-	-	-	-	-	-	-
Grade 4	121	-	121	-	-	-	42	-	42	-	-	-	-	-	-	-	-
Grade 5	108	-	108	-	-	-	36	-	37	-	(1)	-	-	-	-	-	-
Grade 6	140	-	140	-	-	-	140	-	141	-	(1)	-	-	-	-	-	-
Grade 7	142	-	142	-	-	-	142	-	142	-	-	-	-	-	-	-	-
Grade 8	179	-	179	-	-	-	179	-	180	-	(1)	-	-	-	-	-	-
Grade 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grade 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grade 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grade 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,188	-	1,188	-	-	-	706	-	709	-	(3)	-	-	-	-	-	-
Sp Ed- Elementary	93.0	-	93.0	-	-	-	17	-	17	-	-	-	9	8	8	-	-
Sp Ed - Middle School	95.0	-	95.0	-	-	-	17	-	17	-	-	-	7	6	6	-	-
Sp Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	16	14	14	-	-
Subtotal	188	-	188	-	-	-	34	-	34	-	-	-	32	28	28	-	-
Totals	1,376	-	1,376	-	-	-	740	-	743	-	(3)	-	32	28	28	-	-
Percentage Error							<u>0.00%</u>	<u>0.00%</u>			<u>-0.41%</u>	<u>0.00%</u>				<u>0.00%</u>	

**OAKLAND PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2017
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre K (3yrs)	-	-	-	-	-	-						
Full Day Pre K (3yrs)	-	-	-	-	-	-						
Half Day Pre K (4yrs)	-	-	-	-	-	-						
Full Day Pre K (4yrs)						-						
Half Day Kindergarten						-						
Full Day Kindergarten	7	7		-		-	3	3		3	3	
Grade 1	9	9		8	8	-	1	1		-		
Grade 2	6	6		6	6	-	1	1		1	1	
Grade 3	6	6		4	4	-	-					
Grade 4	2	2		2	2	-	-					
Grade 5	9	9		8	8	-	1	1		1	1	
Grade 6	5	5		4	4	-	-					
Grade 7	5	5		4	4	-						
Grade 8	5	5		4	4	-				-		
Grade 9	-	-		-	-	-	-	-		-	-	
Grade 10	-	-		-	-	-						
Grade 11	-	-		-	-	-						
Grade 12	-	-		-	-	-	-	-		-	-	
Subtotal	54	54	-	40	40	-	6	6	-	5	5	
Sp Ed - Elementary	16	16		16	16	-	2	2		2	2	
Sp Ed - Middle School	13	13		7	7	-						
Sp Ed - High School	-	-		-	-	-						
Subtotal	29	29	-	23	23	-	2	2	-	2	2	-
Totals	83	83	-	63	63	-	8	8	-	7	7	-

Percentage Error 0.00% 0.00% 0.00% 0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	233	233		43	43	-
Transported - Non - Public	25	25		4	4	-
Special Ed. - Public	45	45		8	7	(1)
Special Needs - Public	21	21		5	5	-
Subtotal	324	324	-	60	59	(1)

Percentage Error 0.00% -1.67%

**OAKLAND PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 13, 2017
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP Not Low Income			Sample for Verification		
	Reported on A.S.S.A	Reported on Workpapers	Errors	Sample Selected from Workpapers	Verified to Register	Sample Errors
Half Day Pre K (3yrs)	-	-	-	-	-	-
Full Day Pre K (3yrs)						-
Half Day Pre K (4yrs)						-
Full Day Pre K (4yrs)						-
Half Day Kindergarten						-
Full Day Kindergarten						-
Grade 1	1	1		1	1	-
Grade 2						-
Grade 3						-
Grade 4						-
Grade 5						-
Grade 6						-
Grade 7						-
Grade 8						-
Grade 9						-
Grade 10						-
Grade 11						-
Grade 12	-	-	-	-	-	-
Subtotal	1	1	-	1	1	-
Sp Ed - Elementary				-	-	-
Sp Ed - Middle School						-
Sp Ed - High School						-
Subtotal	-	-	-	-	-	-
Totals	1	1	-	1	1	-
		<u>0.00%</u>	11			<u>0.00%</u>

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

2017-2018 Total General Fund Expenditures per the CAFR	\$	34,045,727
Decreased by:		
Capital Assests Acquired by Capital Lease		167,523
On-Behalf TPAF Pension & Social Security		<u>4,006,271</u>
Adjusted 2017-2018 General Fund Expenditures	\$	<u>29,871,933</u>
2% of Adjusted 2017-2018 General Fund Expenditures	\$	597,439
Increased by: Allowable Adjustments		
Extraordinary Aid in Excess of Amount Budgeted		9,775
Nonpublic School Transportation Aid		<u>6,140</u>
Maximum Unreserved/Undesignated Fund Balance		<u>\$ 613,354</u>
Total General Fund - Fund Balances at June 30, 2018	\$	6,134,020
Decreased by:		
Legally Restricted- Excess Surplus- Designated for Subsequent Year's Expenditures		649,254
Emergency Reserve		73,765
Emerency Rsrve - Designated for Subsequent Year's Expenditure		52,439
Capital Reserve		1,978,226
Capital Reserve - Designated for Subsequent Year's Expenditure		1,577,868
Maintenance Reserve		229,572
Assigned Fund Balance - Unreserved		
Designated for Subsequent Year's Expenditures		<u>200,000</u>
		<u>4,761,124</u>
Total UnassignedUnrestricted Fund Balance		<u>\$ 1,372,896</u>
Restricted Fund Balance - Excess Surplus		<u>\$ 759,542</u>
<u>Recapitulation of Excess Surplus as of June 30, 2018</u>		
Reserved Fund Balance - Excess Surplus		\$ 1,408,796
Reserve Excess Surplus- Designated for Subsequent Year's Expenditures	\$	649,254
Reserve Excess Surplus		<u>759,542</u>
Total Excess Surplus	\$	<u>1,408,796</u>

OAKLAND BOARD OF EDUCATION

RECOMMENDATIONS

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. The District seek an opinion as to whether this merit pay payment can be included in the administrator's base salary for the calculation of pension
2. It is recommended that:
 - The District's internal budget appropriation reports and revenue reports are in agreement with the approved state budget document for the General, Special Revenue and Debt Service Funds.
 - The District accrues all their General Fund intergovernmental state receivables.
 - The District record the appropriation of Capital Reserve funds in accordance with the State approved budget document.
3. It is recommended that Executive County Superintendent approval should be requested for any transfer to an advertised appropriation account as defined under N.J.A.C. 6A:23A-13.3(f) which is cumulatively more than 10 percent of that amount. The District should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

III. School Purchasing Program

It is recommended that the District approve all purchasing cooperatives and the specific vendor information in the official minutes of the District and furthermore retain the purchasing cooperative information with the purchase order.

IV. Food Service Fund

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.

OAKLAND BOARD OF EDUCATION

RECOMMENDATIONS

VIII. Miscellaneous

There are none.

IX. Status of Prior Year Audit Findings/Recommendations

There were no 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



Paul J. Lerch
Public School Accountant
Certified Public Accountant