

**VERONA BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2018**

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

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Honorable President and Members
of the Board of Trustees
Verona Board of Education
Verona, 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 Verona Board of Education as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 15, 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.


LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants


Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
January 15, 2019

**VERONA 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 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 Insurance Schedule contained in the District's Comprehensive Annual Financial Report (CAFR).

Official Bonds

<u>Name</u>	<u>Position and Coverage Period</u>	<u>Amount</u>
Cheryl Nardino, CPA	Board Secretary/Business Administrator	\$100,000
Matthew Laracy	Treasurer of School Monies	275,000

There is a Public Employees Faithful Performance policy with School Alliance Insurance fund covering all other employees in the amount of \$500,000 per person.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review revealed minor discrepancies with respect to signatures, certifications and 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 payroll taxes were deposited in the Payroll Agency Account.

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

Salary withholdings tested were promptly remitted to the proper agencies, including employee health benefits contribution withholdings due to the General Fund.

The District filed the required certification (ECERT1) of compliance with requirements for income tax compensation of certain administrators with the NJ Department of Treasury by the statutory due date.

The Board has implemented and maintains a personnel tracking and accounting (Position Control) system.

**VERONA 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:2-2.2(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, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3 as it relates to administrative coding classification.

Board Secretary's Records

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

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

The monthly certification of the availability of lint item appropriations and fund balances were also approved.

Finding – The Custodial Services, lease purchase principal account was overexpended at June 30, 2018 due to an audit adjustment. Since the overexpenditure was due to audit adjustment, no recommendation is warranted.

Finding (CAFR 2018-001) – The District did not update the Debt Service Data Collection report for refunding bonds previously issued by the Board.

Recommendation – Greater care be exercised when completing the Debt Service Data Collection report.

The prescribed contractual system was followed.

Treasurer's Records

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

All cash receipts were promptly deposited.

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 Expendable Trust Fund.

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

Financial Planning, Accounting and Reporting (Continued)

Elementary and Secondary Education Act of 1965 (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 IV of the Elementary and Secondary Education Act.

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

Teachers Pension and Annuity Fund (TPAF)

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

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.

Nonpublic 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, 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. The Board has designated the School Business Administrator as the 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.

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

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

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Finding – Our audit noted that political contribution forms were not always obtained for vendors paid in excess of \$17,500.

Recommendation – Political Contribution Forms be obtained for all vendors paid in excess of \$17,500.

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 bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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.

School Food Service

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

Cash receipts and bank records were reviewed for timely deposit.

The cash disbursements records reflected expenditures for program related goods and services. The District contracted with Pomptonian to manage the operations of the school food services and deposited funds in accordance with applicable State statutes. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

The number of milks claimed for reimbursement was verified against sales and milk count records. As part of the claims review process, the Edit Check Worksheet was completed.

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.

Exhibits reflecting Child Nutrition Program operations are included in the CAFR Exhibits B-4, 5 and 6.

Finding – The Food Service Fund incurred an operating loss of \$4,212 for the 2017/18 school year. The Unrestricted Net Position at June 30, 2018 is \$298.

Recommendation – Procedures be implemented to ensure that sufficient resources are available for the operation of the Food Service Fund.

Student Body Activity

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

Cash disbursements were supported by proper documentation.

Finding – Our audit revealed instances where checks issued contained only one authorized signature.

Recommendation – It is recommended that two signatures be required on all checks issued.

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

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 disabled, low-income and bilingual. 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

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the capital reserve in the General Fund and awarding of contracts for eligible facilities construction projects.

Finding – Certain individual projects of the 2014 referendum were overexpended at June 30, 2018.

Recommendation – The Board, approve by resolution, the transfer of the referendum bond proceeds to eliminate the project cost overruns.

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).

Follow-Up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations.

Suggestions to Management

It is suggested that:

- Old outstanding checks and adjustments included in the various monthly bank reconciliations be reviewed and cleared of record.
- Supporting documentation of the VSEA receipts be retained for audit.

**VERONA BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MILK COUNT ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

NOT APPLICABLE

**SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Current Assets	
Cash and Cash Equivalents	\$ 9,379
Due from Other Governments	89
Other Receivables	2,140
Current Liabilities	
Less Unearned Revenue	<u>(15,712)</u>
Net Cash Resources	<u>\$ (4,104)</u>
 Adjusted Total Operating Expense:	
Total Operating Expenses	\$ 354,475
Less Depreciation Expense	<u>(6,005)</u>
Adjusted Total Operating Expenses	<u>\$ 348,470</u>
Average Monthly Operating Expense:	<u>\$ 34,847</u>
Three Times Monthly Average:	<u>\$ 104,541</u>
Total Net Cash Resources	\$ (4,104)
Three Times Monthly Average	<u>104,541</u>
Amount Below Allowable Net Cash Resources	<u>\$ 108,645</u>

**VERONA BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 13, 2017**

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		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 - 3 years	6		6					6		6						
Full Day Preschool - 3 years	-		-					-		-						
Half Day Preschool - 4 years	10		10					10		10						
Full Day Preschool - 4 years	-		-					-		-						
Half Day Kindergarten	-		-					-		-						
Full Day Kindergarten	146		146					50		50						
1st Grade	166		166					44		44						
2nd Grade	129		129					31		31						
3rd Grade	113		113					23		23						
4th Grade	148		148					35		35						
5th Grade	147		147					147		147						
6th Grade	150		150					150		150						
7th Grade	135		135					135		135						
8th Grade	149		149					149		149						
9th Grade	168		168					168		168						
10th Grade	166		166					166		166						
11th Grade	131		131					131		131						
12th Grade	138	1	138	1	-	-	138	1	138	1	-	-				
Subtotal	1,902	1	1,902	1	-	-	1,383	1	1,383	1	-	-	-	-	-	-
Spec Ed - Elementary	129	-	129	-	-	-	41	-	41	-	-	-	5.00	4	4	-
Spec Ed - Middle School	74	-	74	-	-	-	74	-	74	-	-	-	8.00	7	7	-
Spec Ed - High School	85	2	85	2	-	-	85	2	85	2	-	-	22.50	20	20	-
Subtotal	288	2	288	2	-	-	200	2	200	2	-	-	35.50	31	31	-
Totals	2,190	3	2,190	3	-	-	1,583	3	1,583	3	-	-	35.50	31	31	-
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

**VERONA BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 13, 2017**

	Low Income			Sample for Verification			LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool (3 Yrs)						-	-	-	-	-	-	-
Full Day Preschool (3 Yrs)						-	-	-	-	-	-	-
Half Day Preschool (4 Yrs)						-	-	-	-	-	-	-
Full Day Preschool (4 Yrs)						-	-	-	-	-	-	-
Half Day Kindergarten						-	-	-	-	-	-	-
Full Day Kindergarten						-	-	-	-	-	-	-
1st Grade	2	2		2	2	-	-	-	-	-	-	-
2nd Grade						-	-	-	-	-	-	-
3rd Grade						-	-	-	-	-	-	-
4th Grade	1	1		1	1	-	-	-	-	-	-	-
5th Grade	1	1		1	1	-	-	-	-	-	-	-
6th Grade						-	-	-	-	-	-	-
7th Grade	1	1		1	1	-	-	-	-	-	-	-
8th Grade	1	1		1	1	-	-	-	-	-	-	-
9th Grade	1	1		1	1	-	-	-	-	-	-	-
10th Grade	1	1		1	1	-	-	-	-	-	-	-
11th Grade	1	1		1	1	-	-	-	-	-	-	-
12th Grade			-			-	-	-	-	-	-	-
Subtotal	<u>9</u>	<u>9</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Spec Ed - Elementary	3	3	-	3	3	-	-	-	-	-	-	-
Spec Ed - Middle School	2	2	-	2	2	-	-	-	-	-	-	-
Spec Ed - High School	1	1	-	1	1	-	-	-	-	-	-	-
Subtotal	<u>6</u>	<u>6</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>15</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	Transportation			Tested	Verified	Errors
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors			
Regular - Public Schools	-		-			-
Transported - Non-Public	-		-			-
Regular - Spec.	2	2	-	2	2	-
Special Needs - Public	32	32	-	27	27	-
Totals	<u>34</u>	<u>34</u>	<u>-</u>	<u>29</u>	<u>29</u>	<u>-</u>
			<u>0.00%</u>			<u>0.00%</u>

**VERONA BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
SCHEDULE OF AUDITED ENROLLMENTS
OCTOBER 13, 2017**

	LEP Not Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Register	Sample Errors
Half Day Preschool (3 Yrs)						
Full Day Preschool (3 Yrs)						
Half Day Preschool (4 Yrs)						
Full Day Preschool (4 Yrs)						
Half Day Kindergarten						
Full Day Kindergarten	2.0	2.0		2.0	2.0	
1st Grade	6.0	6.0		6.0	6.0	
2nd Grade	2.0	2.0		2.0	2.0	
3rd Grade	1.0	1.0		1.0	1.0	
4th Grade	1.0	1.0		1.0	1.0	
5th Grade	-	-		-	-	
6th Grade	-	-		-	-	
7th Grade	1.0	1.0		1.0	1.0	
8th Grade	1.0	1.0		1.0	1.0	
9th Grade	-	-		-	-	
10th Grade	1.0	1.0		1.0	1.0	
11th Grade	-	-		-	-	
12th Grade	-	-	-	-	-	-
Subtotal	15	15	-	15	15	-
Spec Ed - Elementary	2	2	-	2	2	-
Spec Ed - Middle School	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-
Subtotal	2	2	-	2	2	-
Totals	17	17	-	17	17	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

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

2017-2018 Total General Fund Budgetary Expenditures		\$ 38,942,315 -
Decreased by:		
On-Behalf TPAF Pension & Social Security		<u>4,989,975 -</u>
Adjusted 2017-2018 General Fund Expenditures		<u>\$ 33,952,340</u>
2% of Adjusted 2017-2018 General Fund Expenditures		<u>\$ 679,047</u>
Enter Greater of 2% of Adjusted 2017-2018 General Fund Expenditures or \$250,000		\$ 679,047
Allowable Adjustments - Extraordinary Aid		<u>147,431</u>
Maximum Unassigned Fund Balance		<u>\$ 826,478</u>
Total General Fund - Fund Balance (Budgetary Basis) at June 30, 2018	\$ 1,197,108	
Decreased by:		
Capital Reserve	268,796	
Maintenance Reserve	81,097	
Excess Surplus-Designated for Subsequent Year's Budget	<u>20,737</u>	
	<u>370,630</u>	
Total Unassigned Fund Balance		<u>826,478</u>
Excess Surplus		<u>\$ 0</u>
<u>Recapitulation of Excess Surplus as of June 30, 2018</u>		
Excess Surplus-Designated for Subsequent Year's Budget		<u>\$ 20,737</u>
Total Excess Surplus		<u>\$ 20,737</u>

**VERONA BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that greater care be exercised when completing the Debt Service Data Collection report.

III. School Purchasing Program

It is recommended that Political Contribution Forms be obtained for all vendors paid in the excess of \$17,500.

IV. School Food Services

It is recommended that procedures be implemented to ensure that sufficient resources are available for the operation of the Food Service Fund.

VI. Student Body Activities

It is recommended that two signatures be required on all checks issued.

VII Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

It is recommended that the Board, approve by resolution, the transfer of the referendum bond proceeds to eliminate the project cost overruns.

X. Miscellaneous

There are none.

XI. Status of Prior Years' Audit Findings/Recommendations

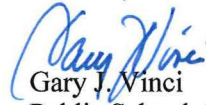
In accordance with government auditing standards, we have reviewed the status of all prior year findings. Corrective action was taken on all prior year findings.

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
Public School Accountant
PSA Number CS00829