

**WESTWOOD REGIONAL SCHOOL DISTRICT  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2018**

**WESTWOOD REGIONAL SCHOOL DISTRICT  
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# LERCH, VINCI & HIGGINS, LLP

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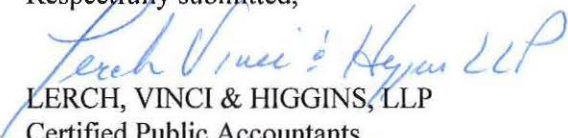
Honorable President and Members  
of the Board Trustees  
Westwood Regional School District  
Washington Township, New Jersey

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 Westwood Regional School District in the County of Bergen for the fiscal year ended June 30, 2018, and have issued our report thereon dated January 29, 2019.

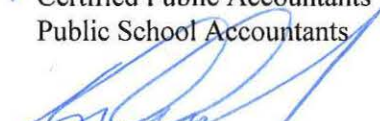
As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

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



Dieter P. Lerch  
Public School Accountant  
PSA Number CS00756

Fair Lawn, New Jersey  
January 29, 2019

**WESTWOOD REGIONAL SCHOOL DISTRICT  
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 detailed on the Insurance Schedule contained in the District's Comprehensive Annual Financial Report (the "CAFR").

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Keith Rosado	School Business Administrator/ Board Secretary	\$100,000
Deborah Carpino	Treasurer of School Monies	300,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$250,000.

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under review indicated that the required signatures, certifications and supporting documentation were obtained on the respective purchase orders and/or vouchers.

**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 certified by the President of the Board, the Board Secretary/School Business Administrator and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholdings.

**Finding** – Our audit indicated that payroll withholdings for employee pension contributions were not always remitted to the State of New Jersey on a timely basis.

**Recommendation** – Employee pension contributions be remitted to the State of New Jersey on a timely basis.

**WESTWOOD REGIONAL SCHOOL DISTRICT  
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.

**Finding** – Our audit indicated that certain outstanding purchase orders classified as accounts payable at year end were determined to be invalid.

**Recommendation** – Outstanding purchase orders classified as accounts payable be reviewed at year end to ensure validity of obligation.

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.

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 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).

Treasurer's Records

The Treasurer performed cash reconciliations in accordance with N.J.S.A. 18A:17-9.

All cash receipts were promptly deposited.

**WESTWOOD REGIONAL SCHOOL DISTRICT  
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 (E.S.E.A.) as Amended by the Every Student Succeeds Act (E.S.S.A.)

The E.S.E.A. financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, Title II, Title III and Title IV of the Elementary and Secondary Education Act as amended.

Our examination 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 on Exhibit K-3 and Exhibit K-4 located in the CAFR.

Our examination 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.

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 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 Report(s) 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.

Non Public State Aid

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

**WESTWOOD REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

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.

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.

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

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

**School Food Service**

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

The school food service program was not selected as a major federal and/or state program. However, the program expenditures exceeded \$100,000 in federal and/or state support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses and Changes in Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Net cash resources did not exceed three months average expenditures.

Cash receipts and bank records were reviewed for timely deposit.

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.

**Summer Enrichment Program**

The financial transactions and records of the Summer Enrichment Program were maintained in satisfactory condition.

**WESTWOOD REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Student Activity Accounts/Scholarship Accounts**

The district has a formal Board policy establishing uniform accounting policies and procedures for the district's student activity funds.

**Finding** – Our audit of the various student activity accounts of the District indicated the following:

- Pre-numbered receipts were not utilized for collections made in the George school account.
- Receipts collected for the Washington school account as well as the High School athletics account were not always deposited in a timely manner.

**Recommendation** – Internal controls over collections in the Student Activity and Athletic accounts be reviewed and enhanced.

**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, bilingual students 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 immaterial exceptions noted. 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 2017-18 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with immaterial exceptions. 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.

**Facilities and Capital Assets**

Our procedures included a review of the SDA grant agreement for consistence with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

**Finding** – Our audit indicated that SDA grant receivables remain uncollected for capital improvement projects which appear to be substantially complete.

**Recommendation** – Efforts be made to collect outstanding School Development Authority grants receivable for completed projects.



**WESTWOOD REGIONAL SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Facilities and Capital Assets (Continued)**

**Finding** – Our audit indicated that a capital reserve withdrawal was made during the year and expenditures were incurred for a non-school facilities project.

**Recommendation** – Capital Reserve withdrawals and expenditures for non-school facilities projects be made in accordance with N.J.A.C. 6A:23A-14.

**Miscellaneous**

**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).

**WESTWOOD REGIONAL SCHOOL DISTRICT  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOT APPLICABLE**

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

**NET CASH RESOURCES SCHEDULE**

**Net Cash Resources**

**Current Assets**

Cash and Cash Equivalents	\$	321,196
Intergovernmental Accounts Receivable		10,625

**Current Liabilities**

Accounts Payable		(100,874)
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<b>Net Cash Resources</b>	<b>\$</b>	<b>230,947 (A)</b>
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**Operating Expenditures**

Total Operating Expenditures		985,937
Less Depreciation		(10,918)

Adjusted Total Operating Expenditures	<b>\$</b>	<b>975,019 (B)</b>
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**Average Monthly Operating Expense:**

B / 10	<b>\$</b>	<b>97,502 (C)</b>
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**Three times monthly Average:**

C x 3	<b>\$</b>	<b>292,506 (D)</b>
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TOTAL IN BOX A	\$	230,947
LESS TOTAL IN BOX D	\$	292,506
NET	\$	-

WESTWOOD REGIONAL BOARD OF EDUCATION  
 APPLICATION FOR STATE SCHOOL AID  
 ENROLLMENT AS OF OCTOBER 13, 2017  
 SCHEDULE OF AUDITED ENROLLMENTS

	2018-2019 Application for State School Aid							Sample for Verification				Private Schools for Disabled				
	Reported on		Reported on		Errors		Sample Selected from	Verified per Register	Errors per Registers	Reported on A.S.S.A. as Private Schools	Reported on Workpapers. as Private Schools	Sample for				
	A.S.S.A. On Roll		Workpapers On Roll									Verifi-	Sample	Sample		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Errors	cation	Verified	Errors
Half Day Preschool 3 Years Old	8		8													
Full Day Preschool 3 Years Old																
Half Day Preschool 4 Years Old	12		12													
Full Day Preschool 4 Years Old																
Half Day Kindergarten																
Full Day Kindergarten	206		206			81	81									
Grade 1	214		214			49	49									
Grade 2	193		193			33	33									
Grade 3	168		168			41	41									
Grade 4	191		191			64	64									
Grade 5	168		168			46	46									
Grade 6	188		188			188	188									
Grade 7	179		179			179	179									
Grade 8	186		186			186	186									
Grade 9	174	1	174	1		174	174									
Grade 10	163		163			163	1	163	1							
Grade 11	174	1	174	1		174		174								
Grade 12	199		199			199	2	199	2							
Post- Graduate																
Adult High School (15+ Credits)																
Adult High School (1-14 Credits)																
Subtotal	2,423	2	2,423	2	-	-	1,577	3	1,577	3	-	-	-	-	-	-
Sp Ed - Elementary	157		157				21	21		9	9		7	7		
Sp Ed - Middle School	83		83				52	52		5	5		5	5		
Sp Ed - High School	131	2	131	2	-	-	131	-	131	-	-	-	15	15	-	13
Subtotal	371	2	371	2	-	-	204	-	204	-	-	-	29	29	-	25
County Vocational - Regular																
County Vocational - F.T. Post-Second																
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2,794	4	2,794	4	-	-	1,781	3	1,781	3	-	-	29	29	-	25
Percentage Error					0.00%	0.00%				0.00%						0.00%

WESTWOOD REGIONAL BOARD OF EDUCATION  
 APPLICATION FOR STATE SCHOOL AID  
 ENROLLMENT AS OF OCTOBER 13, 2017  
 SCHEDULE OF AUDITED ENROLLMENTS

	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
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Preschool 4 Years Old						
Half Day Kindergarten						
Full Day Kindergarten						
Grade 1	7	7		3	3	
Grade 2	12	12		6	6	
Grade 3	6	6		1	1	
Grade 4	16	16		8	8	
Grade 5	14	14		5	5	
Grade 6	13	13		4	4	
Grade 7	21	21		7	7	
Grade 8	10	10		3	3	
Grade 9	15	15		5	5	
Grade 10	8	8		2	2	
Grade 11	7	7		1	1	
Grade 12	11	11		3	3	
Post- Graduate	6	6		2	2	
Adult High School (15+ Credits)						
Adult High School (1-14 Credits)						
Subtotal	146	146	-	50	50	-
Sp Ed - Elementary	20	17	3	4	4	
Sp Ed - Middle School	11	9	2	2	2	
Sp Ed - High School	20	20		5	5	
Subtotal	51	46	5	11	11	-
Res. Mental Health Ctr.				-	-	
Subtotal	-	-	-	-	-	-
Totals	197	192	5	61	61	-
Percentage Error			2.54%			0.00%

	Resident LEP Low Income			Sample for Verification		
	Reported on ASSA as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected	Verified to Test Score and Register	Errors
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Preschool 4 Years Old						
Half Day Kindergarten						
Full Day Kindergarten						
Grade 1	3	3		1	1	
Grade 2	6	6		4	4	
Grade 3	2	2				
Grade 4	6	6		1	1	
Grade 5	4	4		2	2	
Grade 6	3	3		1	1	
Grade 7	1	1				
Grade 8						
Grade 9						
Grade 10	1	1				
Grade 11	1	1		1	1	
Grade 12						
Post- Graduate						
Adult High School (15+ Credits)						
Adult High School (1-14 Credits)						
Subtotal	27	27	-	10	10	
Sp Ed - Elementary	3	3		1	1	
Sp Ed - Middle School						
Sp Ed - High School						
Subtotal	3	3	-	1	1	
Res. Mental Health Ctr.						
Subtotal						
Totals	30	30	-	11	11	
Percentage Error			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	281	281		109	109	
Regular - Special Ed	51	51		25	25	
Transported - Non Public	41	41		12	12	
Special Needs	67	67	-	25	25	-
Subtotal	440	440	-	171	171	-
Percentage Error			0.0%			0.0%

**WESTWOOD REGIONAL BOARD OF EDUCATION  
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 ASSA as NOT Low Income	Reported on Workpapers as NOT low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Errors
Half Day Preschool 3 Years Old						
Full Day Preschool 3 Years Old						
Half Day Preschool 4 Years Old						
Full Day Preschool 4 Years Old						
Half Day Kindergarten						
Full Day Kindergarten	6	6		3	3	
Grade 1	3	3		1	1	
Grade 2	6	6		3	3	
Grade 3	3	3		1	1	
Grade 4	3	3		2	2	
Grade 5	1	1		1	1	
Grade 6	1	1		1	1	
Grade 7						
Grade 8	1	1		1	1	
Grade 9						
Grade 10	2	2		1	1	
Grade 11	1	1		1	1	
Grade 12						
Post- Graduate						
Adult High School (15+ Credits)						
Adult High School (1-14 Credits)						
Subtotal	27	27	-	15	15	-
Sp Ed - Elementary	2	2		1	1	
Sp Ed - Middle School	-	-		-	-	
Sp Ed - High School	-	-		-	-	
Subtotal	2	2	-	1	1	-
County Vocational - Regular						
County Vocational - F.T. Post-Second						
Subtotal						
Totals	29	29	-	16	16	-
Percentage Error		<u>0.00%</u>			<u>0.00%</u>	

**WESTWOOD REGIONAL SCHOOL DISTRICT  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**REGULAR DISTRICT**

**Section 1**

Two Percent (2%) - Calculation of Excess Surplus

2017-18 Total General Fund Expenditures per the CAFR, Exhibit C-1	\$61,038,881	
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>7,008,589</u>	
Adjusted 2017-18 General Fund Expenditures	<u>\$54,030,292</u>	
2% of Adjusted 2017-18 General Fund Expenditures	\$1,080,606	
Increased by:		
Allowable Adjustment*	<u>505,637</u>	
Maximum Unassigned Fund Balance		<u>\$1,586,243</u>

**Section 2 –**

Total General Fund – Fund Balance at June 30, 2018 (Per CAFR Budgetary Comparison Schedule C-1)	\$23,602,998	
Decreased by:		
Year End Encumbrances	\$ 917,111	
Restricted for Capital Reserve	18,795,703	
Excess Surplus – Designated for Subsequent Year’s Expenditures	750,000	
Designated for Subsequent Year’s Expenditures	<u>803,941</u>	
	<u>21,266,755</u>	
Total Unassigned Fund Balance		<u>\$2,336,243</u>

**Section 3**

Restricted Fund Balance – Excess Surplus	<u>\$750,000</u>
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Recapitulation of Excess Surplus as of June 30, 2018

Excess Surplus – Designated for Subsequent Year’s Expenditures	\$750,000
Excess Surplus	<u>750,000</u>
Total Excess Surplus	<u>\$1,500,000</u>

**\*Detail of Allowable Adjustments**

Nonpublic School Transportation Aid	\$ 33,771
Extraordinary Aid	<u>471,866</u>
	<u>\$505,637</u>

**WESTWOOD REGIONAL SCHOOL DISTRICT  
RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

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

It is recommended that:

1. Employee pension contributions be remitted to the State of New Jersey on a timely basis.
2. Outstanding purchase orders classified as accounts payable be reviewed at year end to ensure validity of obligation.

**III. School Purchasing Program**

There are none.

**IV. School Food Service**

There are none.

**V. Student Body Activities**

It is recommended that internal controls over collections in the Student Activity and Athletic accounts be reviewed and enhanced.

**VI. Application for State School Aid**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Facilities and Capital Assets**

It is recommended that:

- \*
1. Efforts be made to collect outstanding School Development Authority grants receivable for completed projects.
  2. Capital Reserve withdrawals and expenditures for non-school facilities projects be made in accordance with N.J.A.C. 6A:23A-14.

**IX. Miscellaneous**

There are none.



**WESTWOOD REGIONAL SCHOOL DISTRICT  
RECOMMENDATIONS**

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

A review was performed on all prior years' recommendations and corrective action was taken on all other than the one denoted with an asterisk (\*) above.

**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



Dieter P. Lerch  
Certified Public Accountant  
Public School Accountant