



**BERNARDS TOWNSHIP SCHOOL DISTRICT  
COUNTY OF SOMERSET**

**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL, COMPLIANCE  
AND PERFORMANCE  
JUNE 30, 2019**

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**Auditor’s Management Report on Administrative Findings-  
Financial, Compliance and Performance**

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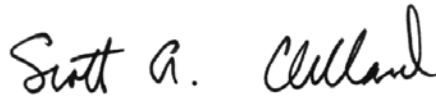
Independent Auditors' Report

Honorable President and Members  
of the Board of Education  
Bernards Township School District  
County of Somerset, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Bernards Township School District in the County of Somerset for the year ended June 30, 2019, and have issued our report thereon dated November 25, 2019.

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

This report is intended solely for the information of the Bernards Township Board of Education's management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Scott A. Clelland  
Licensed Public School Accountant  
No. 1049



WISS & COMPANY, LLP

Livingston, New Jersey  
November 25, 2019

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**ADMINISTRATIVE FINDINGS-FINANCIAL,  
COMPLIANCE AND PERFORMANCE**

**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

Insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the District's 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>
Roderic McLaughlin	School Business Administrator/Board Secretary	\$430,000
Michael Petrizzo	Treasurer of School Moneys	430,000

There is a Public Employees' Faithful Performance Bond with the General Security Property and Casualty Company covering all other employees with coverage of \$250,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The Board made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

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 premium amounts withheld due to the general fund.

Payrolls were delivered to the Treasurer of School Monies with a warrant made to his order for the full amount of each payroll.

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**ADMINISTRATIVE FINDINGS-FINANCIAL,  
COMPLIANCE AND PERFORMANCE**

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

During our payroll testing, we did not note any exceptions.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were identified.

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, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

Our review of the records of the Treasurer did not disclose any exceptions.

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 Comprehensive Annual Financial Report (CAFR). This section of the CAFR documents the financial position pertaining to the projects under Titles I and IV of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no instances of noncompliance.

## **BERNARDS TOWNSHIP SCHOOL DISTRICT**

### **ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE**

#### T.P.A.F. Reimbursement

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

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

The District did not employ full-time employees with federal funds during the 2018-19 school year, therefore, the District was not required 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.

#### Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

#### **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 the bidding for public school transportation contracts under *N.J.S.A. 18A:39-3* is \$19,000 for 2018-19.

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

Based on the results of our audit, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there have been no advertising for bids in accordance with the provisions 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*.

During our review of the District purchasing process, no exceptions were identified.

#### **School Food Service**

The District does not participate in the federal or state Child Nutrition Program.

Exhibits reflecting the food service enterprise fund are included in the B-4 through B-6 section of the CAFR.

# BERNARDS TOWNSHIP SCHOOL DISTRICT

## ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE

### **Student Body Activities**

During our review of the student activity funds, no exceptions were noted.

### **Application for State School Aid (ASSA)**

Our audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income, and bilingual. We also performed a review of the District procedures related to its completion. The information on the ASSA was compared to the District workpapers without exception. The information included as part of 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 written procedures appear to be adequate for the recording of student enrollment data.

### **Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2018-19 District Report of Transported Resident Students (“DRTRS”). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with certain immaterial exceptions as identified in the Application for State School Aid Summary, as the District could not provide proper forms, including the B-6T and B-7Ts. 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. The District did not purchase any buses during the 2018-19 school year. 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 New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No exceptions were noted.

### **Miscellaneous**

#### Testing for Lead of All Drinking Water in Educational Facilities

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

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

# **BERNARDS TOWNSHIP SCHOOL DISTRICT**

## **ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE**

### Capital Asset Records

Although the District is internally maintaining all capital asset records, we suggest the District consider soliciting the services of an outside appraisal company to perform a full inventory and valuation of all District capital assets.

### Information Technology

We suggest the District strengthen some of its policies related to information technology, including:

- District employees' passwords to include additional number of characters and include a combination of numbers, symbols and case, as well as requiring that they be changed more frequently, rather than every twelve months.
- The District should consider performing annual security testing, rather than bi-annual vulnerability assessment.
- The District should implement a money wiring policy.

### **Follow-up on Prior Year's Findings**

There were no prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2019 fiscal year.

### **Acknowledgment**

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



**BERNARDS TOWNSHIP SCHOOL DISTRICT**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2018**

**SCHEDULE OF AUDITED ENROLLMENTS**

	<b>2019-20 Application for State School Aid</b>						<b>Sample for Verification</b>						<b>Private Schools for Disabled</b>			
	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																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten	266		266				58		58							
One	269		269				71		71							
Two	309		309				88		88							
Three	330		330				80		80							
Four	334		334				76		76							
Five	360		360				70		70							
Six	391		391				391		391							
Seven	378		378				378		378							
Eight	358		358				358		358							
Nine	398	3	398	3			398	3	398	3						
Ten	408	4	408	4			408	4	408	4						
Eleven	383	3	383	3			383	3	383	3						
Twelve	401	2	401	2			401	2	401	2						
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	4,585	12	4,585	12	-	-	3,160	12	3,160	12	-	-	-	-	-	-
Special Ed - Elementary	238		238				102		102				2	2	2	
Special Ed - Middle School	190		190				190		190				4	4	4	
Special Ed - High School	256	5	256	5			256	5	256	5			19	19	16	
Subtotal	684	5	684	5	-	-	548	5	548	5	-	-	25	25	22	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	5,269	17	5,269	17	-	-	3,708	17	3,708	17	-	-	25	25	22	-
Percentage Error					0.00%	0.00%					0.00%	0.00%				0.00%

**BERNARDS TOWNSHIP SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2018**

**SCHEDULE OF AUDITED ENROLLMENTS**

	<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												
Half Day Kindergarten												
Full Day Kindergarten												
One	3	3		2	2		2	2		1	1	
Two	5	5		4	4		2	2		1	1	
Three	6	6		5	5							
Four	7	7		7	7		1	1		1	1	
Five	8	8		6	6		1	1		1	1	
Six	5	5		4	4							
Seven	2	2		2	2							
Eight	1	1		1	1							
Nine	4	4		3	3		2	2		1	1	
Ten	3	3		2	2		1	1		1	1	
Eleven	2	2		2	2							
Twelve	5	5		4	4		2	2		1	1	
Post-Graduate	2	2		2	2							
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>53</u>	<u>53</u>	<u>-</u>	<u>44</u>	<u>44</u>	<u>-</u>	<u>11</u>	<u>11</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Special Ed - Elementary	6	6		3	3							
Special Ed - Middle	7	7		5	5							
Special Ed - High	5	5		2	2							
Subtotal	<u>18</u>	<u>18</u>	<u>-</u>	<u>10</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>71</u>	<u>71</u>	<u>-</u>	<u>54</u>	<u>54</u>	<u>-</u>	<u>11</u>	<u>11</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
Percentage Error			<u>0.00%</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		
							Reported	Recalculated
Reg. - Public Schools	2,218	2,218	-	214	214	-	4.6	4.6
Reg -SpEd	213	213	-	21	21	-	4.6	4.6
Transported - Non-Public	387	387	-	37	31	6		
Special Ed Spec	239	239	-	23	23	-	5.2	5.2
Totals	<u>3,057</u>	<u>3,057</u>	<u>-</u>	<u>295</u>	<u>289</u>	<u>6</u>		
Percentage Error			<u>0.00%</u>			<u>2.03%</u>		

Reg Avg.(Mileage) = Regular Including Grade PK students  
Reg Avg.(Mileage) = Regular Excluding Grade PK students  
Spec Avg. = Special Ed with Special Needs

**BERNARDS TOWNSHIP SCHOOL DISTRICT**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2018**

**SCHEDULE OF AUDITED ENROLLMENTS**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	9	9		7	7	
One	7	7		5	5	
Two	10	10		8	8	
Three	4	4		3	3	
Four	3	3		2	2	
Five	6	6		5	5	
Six	5	5		5	5	
Seven	5	5		4	4	
Eight	3	3		2	2	
Nine	1	1		1	1	
Ten	2	2		1	1	
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>55</u>	<u>55</u>	<u>-</u>	<u>43</u>	<u>43</u>	<u>-</u>
Special Ed - Elementary	1	1		1	1	
Special Ed - Middle						
Special Ed - High						
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>56</u>	<u>56</u>	<u>-</u>	<u>44</u>	<u>44</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2019**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2018-19 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 108,254,661</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ 902,833</u>	(B1b)
Transfer from General Fund to SRF for PreK-Regular	<u>\$ -</u>	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	<u>\$ -</u>	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>\$ 14,631,695</u>	(B2a)
Assets Acquired Under Capital Leases	<u>\$ 56,485</u>	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 94,469,314</u>	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	<u>\$ 1,889,386</u>	(B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,889,386</u>	(B5)
Increased by: Allowable Adjustment*	<u>\$ 1,580,726</u>	(K)
Maximum Unassigned Undesignated - Unreserved Fund Balance [(B5) + (K)]	<u>\$ 3,470,112</u>	(M)

**SECTION 2**

Total General Fund - Fund Balances at 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 23,082,530</u>	(C)
Decreased by:		
Assigned Year End Encumbrances	<u>\$ 240,982</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>\$ -</u>	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	<u>\$ 2,128,932</u>	(C3)
Other Restricted Fund Balances****	<u>\$ 14,047,951</u>	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	<u>\$ 165,861</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 6,498,804</u>	(U1)

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2019**

**SECTION 3**

Restricted Fund Balance - Excess Surplus \*\*\*  
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 3,028,692 (E)

**Recapitulation of Excess Surplus as of June 30, 2019**

Reserved Excess Surplus - Designated for Subsequent Year's  
Expenditures \*\* \$ 2,128,932 (C3)  
Reserved Excess Surplus \*\*\* [(E)] \$ 3,028,692 (E)  
  
Total Excess Surplus [(C3)+(E)] \$ 5,157,624 (D)

**Detail of Allowable Adjustments**

Impact Aid \$            - (H)  
Sales & Lease-back \$            - (I)  
Extraordinary Aid \$ 1,468,786 (J1)  
Additional Nonpublic School Transportation Aid \$ 111,940 (J2)  
Current Year School Bus Advertising Revenue Recognized \$            - (J3)  
Family Crisis Transportation Aid \$            - (J4)  
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 1,580,726 (K)

\*\* This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

\*\*\* Amount must agree to the June 30, 2019 CAFR and must agree to Audit Summary Line 90030.

\*\*\*\* Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

**BERNARDS TOWNSHIP SCHOOL DISTRICT**

**EXCESS SURPLUS CALCULATION**

**JUNE 30, 2019**

**Detail of Other Restricted Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$ _____ -
Sale/lease-back reserve	\$ _____ -
Capital reserve	\$ <u>8,551,224</u>
Emergency reserve	\$ <u>910,333</u>
Maintenance reserve	\$ <u>4,586,394</u>
Tuition reserve	\$ _____ -
School Bus Advertising 50% Fuel Offset-current year	\$ _____ -
School Bus Advertising 50% Fuel Offset-prior year	\$ _____ -
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ _____ -
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$ _____ -
Other State / government mandated reserve	\$ _____ -
[Other Restricted Fund Balance not noted above]****	\$ _____ -
 Total Other Restricted Fund Balance	 <u>\$ 14,047,951</u> (C4)

Bernards Township School District

Audit Recommendations Summary

June 30, 2019

**Recommendations:**

1. **Administrative Practices and Procedures**  
None
2. **Financial Planning, Accounting and Reporting**  
None
3. **School Purchasing Programs**  
None
4. **School Food Service**  
None
5. **Student Body Activities**  
None
6. **Application for State School Aid**  
None
7. **Pupil Transportation**  
None
8. **Facilities and Capital Assets**  
None
9. **Miscellaneous**  
None
10. **Status of Prior Year Audit Findings/Recommendations**  
N/A – no prior year audit findings.