

**CUMBERLAND COUNTY BOARD OF
VOCATIONAL EDUCATION**

Vineland, New Jersey

**Auditor's Management Report on Administrative
Findings, Financial, Compliance and Performance
For the Year Ended June 30, 2019**

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Cumberland County Board of Vocational Education
County of Cumberland, New Jersey

We have audited, in accordance with generally accepted audit 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 Cumberland County Board of Vocational Education, component unit of Cumberland County, for the year ended June 30, 2019, and have issued our report thereon dated December 18, 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 for the information of the Cumberland County Board of Vocational Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.
Public School Accountant #745
Triantos & Delp, CPA, LLC
Certified Public Accountants

December 18, 2019

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE
REPORTING

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 Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Gene Mercoli until 10/1/18 Megan Duffield started 10/1/18	Business Administrator	\$175,000. 175,000.
Christopher Russo	Treasurer	197,000.

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were different than estimated costs. The board did not make proper adjustments to the billings to sending districts prior to June 30,2019 in accordance with N.J.A.C. 6A:23A-17.1(f)3.

Finding 2019-01:

The board did not make proper adjustments to the billings to the sending districts prior to June 30, 2019 in accordance with N.J.A.C. 6A:23A-17.1(f)3.

Recommendation:

Tuition billing adjustments to the sending districts should be made prior to the end of the second subsequent year 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 under review did not reveal any discrepancies with respect to signatures, certification or 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 fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Payroll Account (Continued)

Salary withholdings were promptly remitted to the proper agencies.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

Reserve for Encumbrances, Liability (Current) 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. District personnel performed an analysis of outstanding purchase orders at June 30 and prepared a separate listing of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

Classification of Expenditures

The coding of expenditures were tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(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-2.4*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. General Classification Findings:
None

- B. Administrative Classification Findings:
None

Board Secretary's Records

The financial records, books of accounts and minutes maintained by the Board Secretary were in satisfactory condition.

Treasurer's Records

The Treasurer did perform cash reconciliations for the general operating account, payroll account or payroll agency account (*N.J.S.A. 18A:17-36*).

All cash receipts were promptly deposited.

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

The Treasurer's cash balance for the general operating account was in agreement with the reconciled cash balance as determined during the audit.

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./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I, IIA, and Title IV of the Elementary and Secondary Education Act as amended and re-authorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance.

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 area of noncompliance and/or questioned costs.

T.P.A.F. Reimbursement

Our audit procedures included a test of 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.

TPAF 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 (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district (or charter school or renaissance school project) 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.

SCHOOL PURCHASING PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

SCHOOL PURCHASING PROGRAM (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement."

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 \$19,000.

The 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of my 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, amended.

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 School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also 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.

Student Body Activities

During our review of the student activity funds, the following items were noted:

Cash receipts and disbursements records were maintained in good order.

Dual signatures are required on all bank accounts.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2018 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, 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 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.

Miscellaneous

Testing for Lead of All Drinking Water in Educational Facilities

Required auditor statement of assurance: 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).

Follow-Up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. There were no prior year findings.

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



Samuel A. Delp, Jr.
Licensed Public School Accountant, #745
Triantos & Delp
Certified Public Accountants, LLC

December 18, 2019

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

	2019-2020 Application for State School Aid				Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Registers Verified per On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Verification	Sample
Full Day Kindergarten	0	0	0	0	0	0	0	0	0	0	0	0	0	0
One	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Two	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Three	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Four	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Five	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Six	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seven	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eight	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nine	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ten	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Eleven	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Twelve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary	57	0	57	0	0	0	0	57	0	57	0	0	0	0
Special Ed - Middle School	57	0	57	0	0	0	57	0	57	0	0	0	0	0
Special Ed - High School	651	0	651	0	0	0	651	0	651	0	0	0	0	0
Subtotal	0	17	0	17	0	0	0	0	0	0	0	0	0	0
Co. Voc. - Regular	708	17	708	17	0	0	708	0	708	0	0	0	0	0
Co. Voc. Ft. Post Sec.														
Totals														
Percentage Error					<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2018

	Resident Low Income			Sample for Verification			Resident 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 LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Kindergarten	0	0	0	0	0	0	0	0	0	0	0	0
One	0	0	0	0	0	0	0	0	0	0	0	0
Two	0	0	0	0	0	0	0	0	0	0	0	0
Three	0	0	0	0	0	0	0	0	0	0	0	0
Four	0	0	0	0	0	0	0	0	0	0	0	0
Five	0	0	0	0	0	0	0	0	0	0	0	0
Six	0	0	0	0	0	0	0	0	0	0	0	0
Seven	0	0	0	0	0	0	0	0	0	0	0	0
Eight	0	0	0	0	0	0	0	0	0	0	0	0
Nine	0	0	0	0	0	0	0	0	0	0	0	0
Ten	0	0	0	0	0	0	0	0	0	0	0	0
Eleven	0	0	0	0	0	0	0	0	0	0	0	0
Twelve	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0

Special Ed - Elementary	23.0	23.0	0	23.0	23.0	0	0	0	0	0	0	0
Special Ed - Middle	23.0	23.0	0	23.0	23.0	0	0	0	0	0	0	0
Special Ed - High	239.0	239.0	0	239.0	239.0	0	0	0	0	0	0	0
Co. Voc. - Regular	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. Ft. Post Sec.	262.0	262.0	0	262.0	262.0	0	0	0	0	0	0	0
Totals	0	0	0	0	0	0	0	0	0	0	0	0

Percentage Error 0.00% 0.00% 0.00%

	Transportation					
	Reported on DRTS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
N/A	N/A	N/A	0	N/A	N/A	N/A
Reg. - Public Schools, col. 1	0	0	0	0	0	0
Reg - SpEd, col. 4	0	0	0	0	0	0
Transported - Non-Public, col. 3	0	0	0	0	0	0
Special Ed Spec, col. 6	0	0	0	0	0	0
Totals	0	0	0	0	0	0

Percentage Error 0.00% 0.00% 0.00%

Reg Avg. (Mileage) = Regular Including Grade PK students (Part A) N/A
 Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B) If Applicable
 Spec Avg. = Special Ed with Special Needs N/A

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	0	0	0	0	0	0
One	0	0	0	0	0	0
Two	0	0	0	0	0	0
Three	0	0	0	0	0	0
Four	0	0	0	0	0	0
Five	0	0	0	0	0	0
Six	0	0	0	0	0	0
Seven	0	0	0	0	0	0
Eight	0	0	0	0	0	0
Nine	0	0	0	0	0	0
Ten	0	0	0	0	0	0
Eleven	0	0	0	0	0	0
Twelve	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Special Ed - Elementary	0	0	0	0	0	0
Special Ed - Middle	0	0	0	0	0	0
Special Ed - High	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular	0	0	0	0	0	0
Co. Voc. Ft. Post Sec.	0	0	0	0	0	0
Totals	0	0	0	0	0	0
Percentage Error	0.00%			0.00%		

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2019

SECTION 1

A: 2% Calculation of Excess Surplus:

2018-2019 Total General Fund Expenditures per the CAFR

Exhibit C-1 \$14,543,112. (B)

Increased by:

Transfer from Capital Outlay to Capital Projects Fund 0. (B1a)

Transfer from Capital Reserve to Capital Projects Fund 0. (B1b)

Transfer from General Fund to SRF for Pre-K-Regular 0. (B1c)

Transfer from General Fund to SRF for Pre-K-Inclusion 0. (B1d)

Decreased by:

On-Behalf TPAF Pension & Social Security 1,536,625. (B2a)

Assets Acquired Under Capital Leases 0. (B2b)

Adjusted 2018-2019 General Fund Expenditures (B)+(B1s)-(B2s) 13,006,487. (B3)

6% of Adjusted 2018-2019 General Fund Expenditures (B3) x.06 780,389. (B4)

Enter Greater of (B4) or \$250,000. 780,389. (B5)

Increased by: Allowable Adjustment* 0. (K)

Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K) \$780,389. (M)

SECTION 2:

Total General Fund - Fund Balances at June 30, 2019 \$ 6,686,843. (C)

(Per CAFR Budgetary Comparison Schedule C-1)

Decreased by:

Year-End Encumbrances 208,812. (C1)

Legally Restricted-Designated for Subsequent Year's Expenditures 0. (C2)

Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures ** 1,026,253. (C3)

Other Restricted Fund Balances**** 2,381,804. (C4)

Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures-Additional State Aid Deferred to 2019-20 869,303. (C5)

Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5] \$2,200,671. (U1)

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2019

SECTION 3:

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>\$1,420,282. (E)</u>
--	-------------------------

Recapitulation of Excess Surplus as of June 30, 2019

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>1,026,253. (C3)</u>
Reserved Excess Surplus *** (E)	<u>1,420,282. (E)</u>
Total Excess Surplus [(C3)+(E)]	<u><u>\$2,446,535. (D)</u></u>

Detail of Allowable Adjustments

Impact Aid	<u>\$ 0. (H)</u>
Sale & Lease-Back	<u>0. (I)</u>
Extraordinary Aid	<u>0. (J1)</u>
Additional NonPublic School Transportation Aid	<u>0. (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>0. (J3)</u>
Family Crisis Transportation Aid	<u>0. (J4)</u>
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u><u>\$0. (K)</u></u>

Detail of Other Reserved Fund Balance

Statutory restrictions:

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>1,554,670.</u>
Maintenance reserve	<u>827,134.</u>
Emergency reserve	<u>0.</u>
Tuition reserve	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) ****	<u>0.</u>
Total Other Restricted Fund Balance	<u><u>\$2,381,804. (C4)</u></u>

CUMBERLAND COUNTY BOARD OF VOCATIONAL EDUCATION
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Recommendations:

1. Administrative Practices and Procedures

Finding 2019-01:

The board did not make proper adjustments to the billings to the sending districts prior to June 30, 2019 in accordance with N.J.A.C. 6A:23A-17.1(f)3.

Recommendation:

Tuition billing adjustments to the sending districts should be made prior to the end of the second subsequent year in accordance with N.J.A.C. 6A:23A-17.1(f)3.

2. Financial Planning, Accounting and Reporting

None

3. School Purchasing Program

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 Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was taken on all prior year findings.