

**BOARD OF EDUCATION
BOROUGH OF HADDONFIELD
COUNTY OF CAMDEN**

**AUDITORS MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

INVERSO & STEWART
Marlton, New Jersey

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

	<u>Page No.</u>
Auditors' Management Report on Administrative Findings- Financial, Compliance and Performance.....	1
Scope of Audit.....	2
Administrative Practices and Procedures	
Insurance.....	2
Official Bonds.....	2
Tuition Charges.....	2
Unemployment Compensation Insurance Fund.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims.....	2
Payroll Account and Position Control Roster.....	2-3
Reserve for Encumbrances and Accounts Payable.....	3
Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards.....	3
Travel.....	3
Classification of Expenditures.....	3
Board Secretary/Business Administrator's Records.....	4
Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act (ESSA).....	4
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement.....	4
Nonpublic State Aid.....	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids.....	5
School Food Service.....	5
Community Education/Adult School.....	5
Student Body Activities.....	5
Application for State School Aid.....	5
Pupil Transportation.....	6
Facilities and Capital Assets	6
Testing for Lead of all Drinking Water in Educational Facilities.....	6
Follow-up on Prior Year Findings.....	6
Acknowledgment.....	6
Schedule of Meal Count Activity.....	N/A
Net Cash Resource Schedule.....	N/A
Schedule of Audited Enrollment.....	7-9
Excess Surplus Calculation.....	10-11
Audit Recommendations Summary.....	12

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

The Honorable President and
Members of the Board of Education
Haddonfield School District
Haddonfield, New Jersey

I 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 Haddonfield School District, in the County of Camden for the year ended June 30, 2019, and have issued my report thereon dated November 8, 2019.

As part of my audit, I 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 Haddonfield Board of Education and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Public School Accountant

Marlton, New Jersey
November 8, 2019

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Monies, 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>
Steve Burns	Business Adm./Board Secretary – until May 15, 2019	\$ 100,000
Michael Catalano	Board Secretary/Assistant Business Administrator	100,000

There is blanket surety coverage with the Burlington County Joint Insurance Pool covering all other employees with multiple coverage of \$500,000.

Tuition Charges

The district was not required to make any tuition adjustments.

Unemployment Compensation Insurance Fund

The Board of Education has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Fund (Exhibit H-2) in the fiduciary trust fund.

The Unemployment Compensation Insurance Fund was maintained in satisfactory condition.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under audit did not indicate any material noncompliance with respect to signatures, certifications or supporting documentation.

Payroll Account

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

Financial Planning, Accounting and Reporting (Continued)

Payroll Account

All payrolls 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 withholding due to the general fund.

Payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators to the NJ Department of Treasury was filed by the March 15 due date.

The Payroll Account records were maintained in satisfactory condition.

Employee Position Control Roster

No exceptions were noted during my examination of the Employee Position Control Roster.

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. My review did not indicate any material discrepancies to the classification of orders.

Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grant Awards

No exceptions were noted during my examination of obligations of federal grant awards and requests for reimbursement of expenditures against those federal grant awards made during the period under audit.

Travel

No exceptions were noted in my study of compliance for travel expenses.

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 my test of transactions of randomly selected expenditure items. I also reviewed the coding of all expenditures included in my compliance and single audit testing procedures. In addition to randomly selecting a test sample, my sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.2*. My review did not indicate any material discrepancies with respect to classification of expenditures.

Financial Planning, Accounting and Reporting (Continued)

Board Secretary/Business Administrator's Record

The financial and accounting records of the Board Secretary/School Business Administrator's office were maintained in satisfactory condition. As of June 30, 2019, the Capital Projects Fund has a deficit balance due to the overexpenditure of the 2016 Bond referendum. In the prior year's audit, I reported a finding and recommendation regarding the deficit. The Office of Fiscal Accountability and Compliance (OFAC) conducted an investigative review regarding the overexpenditure of the 2016 Bond referendum and issued their report dated March 28, 2019. As a result of the report, the District developed a corrective action plan to repay the deficit within seven years, which was approved by the State. In the current year, the District transferred \$1,000,000 from General Fund current year operations to reduce the deficit to \$484,574. The District expects to repay the deficit in full during the 2019-2020 fiscal year.

Elementary and Secondary Education Act of 1965 (E.S.E.A.)/ Improving America's Schools Act (I.A.S.A.) as reauthorized by the Every Student Succeeds Act (ESSA)

The E.S.E.A./ESSA 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 Title I, Title IIA, and Title IV of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act.

No exceptions were noted in my study of compliance for the E.S.E.A./ESSA projects.

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.

My 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.

No exceptions were noted in my study of compliance for special projects.

T.P.A.F. Reimbursement

My 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 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 Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

Financial Planning, Accounting and Reporting (Continued)

Nonpublic State Aid

The study of compliance for nonpublic state aid indicated no areas of noncompliance and/or questionable costs.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bid

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 transportation contracts under N.J.S.A. 18A-39-3 is \$19,000.

The School District 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.

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

School Food Service

For the fiscal year ended June 30, 2019, the School District expended less than \$100,000 in federal and/or state funds for its Child Nutrition Program.

Community Education/Adult School

The financial records for the Community Education/Adult School were reviewed and the following was noted:

Finding 2019-001:

Cash receipts supporting documentation was not maintained.

Recommendation:

That supporting documentation is maintained for all receipts.

Student Body Activities

The financial records for the Student Activity Fund were maintained in satisfactory condition.

Application for State School Aid

My 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, low-income and bilingual. I 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 my 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

My procedures included a test of on roll status reported in the 2018-2019 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 my procedures are presented in the Schedule of Audited Enrollments.

My procedures also included a review of transportation related contracts and purchases. Based on my review, the District complied with proper bidding procedures and award of contracts. No exceptions were noted in my review of transportation related purchases of goods and services.

Facilities and Capital Assets

My procedures included a review of the School Development Authority (SDA) grant agreement for consistency with recording SDA revenue and awarding of contracts for eligible facilities construction.

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)

Follow-up on Prior Years' Findings

In accordance with government auditing standards, my procedures included a review of all prior year recommendations. Corrective action has been taken on the following prior year recommendations with the exception of the following:

- 1) That supporting documentation is maintained for all Community Education/Adult School receipts.

I have also reviewed the investigative report of the Office of Fiscal Accountability and Compliance (OFAC). This report, dated March 28, 2019, on expenditures exceeding the voter approved 2016 Bond Referendum required the District to develop a plan to refund and restore the capital reserve cash account. The District developed a Corrective Action Plan which was approved by OFAC.

Acknowledgment

I received the complete cooperation of all the officials of the Haddonfield School District, and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

INVERSO & STEWART, LLC
Certified Public Accountants



Robert P. Inverso
Certified Public Accountant
Public School Accountant

November 8, 2019

SCHEDULE OF AUDITED ENROLLMENTS

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>2019-2020 Application for State School Aid</u>						<u>Sample for Verification</u>						<u>Private Schools for Disabled</u>			
	<u>Reported on ASSA On Roll</u>		<u>Reported on Workpapers On Roll</u>		<u>Errors</u>		<u>Sample Selected From Workpapers</u>		<u>Verified per Registers On Roll</u>		<u>Errors per Registers On Roll</u>		<u>Reported on ASSA as Private Schools</u>	<u>Sample for Veri- fication</u>	<u>Sample Varified</u>	<u>Sample Errors</u>
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Pre K 3 Yrs	19		19					19		19						
Half Day Pre K 4 Yrs	19		19					19		19						
Half Day K	146		146					146		146						
One	163		163					163		163						
Two	184		184					184		184						
Three	164		164					164		164						
Four	185		185					185		185						
Five	141		141					141		141						
Six	192		192					192		192						
Seven	183		183					183		183						
Eight	174		174					174		174						
Nine	196		196					196		196						
Ten	172		172					172		172						
Eleven	175		175					175		175						
Twelve	184		184					184		184						
Post Grad	2		2					2		2						
Subtotal	<u>2,299</u>	<u>-</u>	<u>2,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,299</u>	<u>-</u>	<u>2,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SpEd Elementary	168		168					168		168			3	3	3	
SpEd Middle School	111		111					111		111			3	3	3	
SpEd High School	150		150					150		150			3	3	3	
Subtotal	<u>429</u>	<u>-</u>	<u>429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>429</u>	<u>-</u>	<u>429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Totals	<u>2,728</u>	<u>-</u>	<u>2,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,728</u>	<u>-</u>	<u>2,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
Percentage Error					<u>-0-</u>	<u>-0-</u>					<u>-0-</u>	<u>-0-</u>			<u>-0-</u>	<u>-0-</u>

Schedule of Audited Enrollments

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA 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 Pre K 3 Yrs						
Half Day Pre K 4 Yrs						
Half Day K						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine	1	1		1	1	
Ten						
Eleven						
Twelve						
Subtotal	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>-</u>
SpEd Elementary						
SpEd Middle School						
SpEd High School						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>-</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>-</u></u>
Percentage Error			<u><u>-0-</u></u>			<u><u>-0-</u></u>

Schedule of Audited Enrollments

Haddonfield School District

Application for State School Aid Summary

Enrollment as of October 15, 2018

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on ASSA as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified per Application and Register</u>	<u>Sample Errors</u>	<u>Reported on ASSA as LEP Low Income</u>	<u>Reported on Workpapers as LEP Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified per Test Score and Register</u>	<u>Sample Errors</u>
Half Day Pre K 3 Yrs												
Half Day Pre K 4 Yrs												
Half Day K	2	2		2	2							
One	3	3		3	3		1	1		1	1	
Two	2	2		2	2							
Three	3	3		3	3							
Four	4	4		4	4							
Five												
Six	6	6		6	6							
Seven	1	1		1	1		1	1		1	1	
Eight	4	4		4	4							
Nine	1	1		1	1		1	1		1	1	
Ten												
Eleven	7	7		7	7							
Twelve	1	1		1	1		1	1		1	1	
Subtotal	<u>34</u>	<u>34</u>	<u>-</u>	<u>34</u>	<u>34</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
SpEd Elementary	5	5		5	5		-	-		-	-	
SpEd Middle School	3	3		3	3		-	-		-	-	
SpEd High School	5	5		5	5		-	-		-	-	
Subtotal	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>47</u>	<u>47</u>	<u>-</u>	<u>47</u>	<u>47</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Percentage Error			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>			<u>-0-</u>

Transportation

	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>	<u>Reported</u>	<u>Recalculated</u>
Reg. Public School , col. 1	-	-		-	-			
Reg. Special Education, col. 4	2	2		2	2		Avg. Mileage - Regular Including Grade PK students	1.1
Transported-Non-Public, col. 3	-	-		-	-		Avg. Mileage - Regular Excluding Grade PK students	1.1
Special Needs, Col. 6	56	56		56	56		Avg. Mileage - Special Ed. with Special Needs	2.7
	<u>58</u>	<u>58</u>	<u>-</u>	<u>58</u>	<u>58</u>	<u>-</u>		
Percentage Error			<u>-0-</u>			<u>-0-</u>		

HADDONFIELD SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 1 - Regular Districts

A. 2% Calculation of Excess Surplus

2018-19 Total General Fund Expenditures per the CAFR, Ex C-1	\$ <u>42,262,077</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ _____	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>(5,670,732)</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2018-19 General Fund Expenditures [(B)+(B1s)+(B2s)]	\$ <u>36,591,345</u>	(B3)
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$ <u>731,827</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>731,827</u>	(B5)
Increased by: Allowable Adjustment	\$ <u>107,486</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]		\$ <u><u>839,313</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-19 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>7,076,190</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>11,794</u>	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>663,937</u>	(C3)
Other Restricted Fund Balances	\$ <u>4,873,712</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ _____	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]		\$ <u><u>1,526,747</u></u> (U1)

HADDONFIELD SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus [(U2)-(M)] IF NEGATIVE ENTER -0- \$ 687,434 (E)

Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$	<u>663,937</u>	(C3)
Reserved Excess Surplus [(E)]	\$	<u>687,434</u>	(E)
 Total [(C3) + (E)]		 <u>1,351,371</u>	 (D)

Detail of Allowable Adjustments

Impact Aid	\$	<u> </u>	(H)
Sale & Lease-back	\$	<u> </u>	(I)
Extraordinary Aid	\$	<u>107,486</u>	(J1)
Additional Nonpublic School Transportation Aid	\$	<u> </u>	(J2)
Current Year School Bus Advertising Revenue	\$	<u> </u>	(J3)
Family Crisis Transportation Aid	\$	<u> </u>	(J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]		 <u>107,486</u>	 (K)

Detail of Other Restricted Fund Balance

Statutory restrictions:			
Approved unspent separate proposal	\$	<u> </u>	
Sale/lease-back reserve	\$	<u> </u>	
Capital reserve	\$	<u>3,958,829</u>	
Maintenance reserve	\$	<u>914,883</u>	
Emergency reserve	\$	<u> </u>	
Tuition reserve	\$	<u> </u>	
School Bus Advertising 50% Fuel Offset Reserve - current year	\$	<u> </u>	
School Bus Advertising 50% Fuel Offset Reserve - prior year	\$	<u> </u>	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	<u> </u>	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$	<u> </u>	
Other state/government mandated reserves	\$	<u> </u>	
 Other Restricted Fund Balance not noted above	 \$	 <u> </u>	
 Total Other Restricted Fund Balance		 <u>4,873,712</u>	 (C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended 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

Community Education/Adult School

That supporting documentation is maintained for all receipts.

10. Status of Prior Year Audit Findings/Recommendations

In accordance with government auditing standards, my procedures included a review of all prior year recommendations. Corrective action has been taken on the prior year recommendations with the exception of the following:

That supporting documentation is maintained for all Community Education/Adult School receipts.