

HANOVER PARK REGIONAL  
HIGH SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
COUNTY OF MORRIS  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE  
FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
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November 15, 2019

The Honorable President and Members  
of the Board of Education  
Hanover Park Regional High School District  
County of Morris, 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 financial statements of the Board of Education of the Hanover Park Regional High School District in the County of Morris for the fiscal year ended June 30, 2019, and have issued our report thereon dated November 15, 2019.

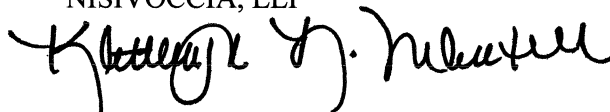
As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents. This letter does not affect our report dated November 15, 2019, on the financial statements of the Board.

We will review the status of our suggestions and comments during our next audit engagement. We have already discussed the suggestions and any comments with various management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing our suggestions or recommendations.

This report is intended for the information of the Hanover Park Regional High School District's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

*Nisivoccia, LLP*

NISIVOCCIA, LLP



Kathryn L. Mantell

Licensed Public School Accountant #884

Certified Public Accountant

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer, 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

Multi-peril insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the District's CAFR.

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Susan Young	Treasurer	\$ 250,000
William F. Albert, Jr.	Business Administrator/Board Secretary	250,000

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 made a proper adjustment to the billings to sending Districts for the change in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid on a test basis, during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of 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. Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

All payrolls tested were approved by the Chief School Administrator and certified by the President of the Board and the School Business Administrator and the Chief School Administrator.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendents, assistant superintendents and business administrator) to the New Jersey Department of Treasury was filed by March 15<sup>th</sup> due date.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of General and Administrative Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6:23-2.2(g) as part of our test of transactions of randomly selected expenditure items. In addition to randomly selecting a test sample, we reviewed administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. As a result of the procedures performed, no transaction errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Board Secretary's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board, we considered the condition of the Treasurer's records for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

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 District's CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, Title II and Title IV of the Elementary and Secondary Education Act as amended and reauthorized.

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.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(Continued)

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 of Federal Salary Expenditures

The T.P.A.F. Reimbursement to the State for Federal Salary Expenditures was remitted to the State of New Jersey prior to the required deadline of October 1, 2019. The reimbursement form was reviewed and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

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

a. "When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L.1971, c. 198 the Board of Education may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Commencing in the fifth year after the year in which P.L.1999, c. 440 takes effect and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2, and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made . . . ."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law . . . ."

Effective July 1, 2015, the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3 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 for 2018-19.

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 Attorney's opinion should be sought before a commitment is made.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(Continued)

School Purchasing Programs (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

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. General compliance was noted.

The results of our examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", 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.

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 District does not participate in the Child Nutrition Program and therefore received no federal or state support.

Student Body Activities

In planning and performing our audit of the financial statements of the Board, we considered the condition of the records of the Student Activities Fund for the purpose of expressing our opinion on the financial statements and not to provide specific assurance on the condition of the records. Based on these procedures, we have no comments except as noted herein.

Application for State School Aid

Our audit procedures included a test of enrollments and related services reported in the October 15, 2018 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, bilingual 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 one minor exception. The information that was included on the workpapers was verified on a test check basis with a one minor 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.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019  
(Continued)

Pupil Transportation

Our audit 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 with the following exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding:

During our review of students reported as transported to nonpublic schools, B6T forms for 3 of 25 students tested were not on file for audit review.

Recommendation:

Although improvement has been made, it is still recommended that the District continues to maintain all necessary documentation on file for all students reported on the DRTRS.

Management's Response:

The District will continue to ensure that all necessary documentation is maintained on file for all students reported on the DRTRS.

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 bid specifications for the purchase of buses were in compliance with applicable statutes.

Facilities and Capital Assets

Our procedures included a review of the SDA grant agreements for consistency 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. No exceptions were noted.

Travel Expense and Reimbursement Policy

Travel regulations require each District to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations require the District to establish a maximum travel amount for the year and to account that the maximum is not exceeded. The regulations also require that all travel be approved prior by the Board of Education and that the approval must be itemized by event, event total cost, and individuals attending.

Our review of the travel policies and records revealed that the District is in general compliance with the travel regulations.

Testing for Lead of All Drinking Water in Educational Facilities

The District did submit the annual Statement of Assurance to the NJ Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).



HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Continued)

Management Suggestions

New Jersey Earned Sick Leave Law

The New Jersey Earned Sick Leave Law was effective October 29, 2018. This law allows employees to accrue 1 hour of earned sick leave for every 30 hours worked, up to 40 hours each calendar year. We suggest that Districts perform a review each year to determine if there are any employees not previously eligible to receive earned sick leave who are now entitled to under this law and that adequate records are maintained for the accrual of the earned sick leave.

Governmental Accounting Standards Board (GASB) Statements

The next GASB Statement which will have an impact on the District's financial statements is GASB Statement No. 84, *Fiduciary Activities*, which is effective for the fiscal year ended June 30, 2020. This Statement establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The Statement will likely have an impact on the financial statement presentation of the Payroll Agency Fund and may have an impact on the presentation of the Student Activities Agency Fund and Trust Funds such as the Private Purpose Scholarship Trust, Unemployment Trust Fund and the Flexible Benefits Trust Fund.

Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding timely athletic deposits, gate receipts, capital assets being properly tagged and maintaining a receipts journal for the summer enrichment program have been resolved and are not included in the current year. The prior year recommendation regarding maintaining necessary documentation on file for students reported on the DRTRS has not been fully resolved and is included as a current year recommendation.

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2018

	2019-2020 Application for State School Aid						Sample for Verification								
	Reported on			Reported on			Sample			Verified per			Errors per		
	A.S.S.A.			Workpapers			Selected from			Registers			Registers		
On Roll			On Roll			Workpapers			On Roll			On Roll			
Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		
Grade Nine	321		321			321			321						
Grade Ten	313		313			313			313						
Grade Eleven	298	19	298	19		298	19		298	19					
Grade Twelve	286	12	286	12		286	12		286	12					
Subtotal	1,218	31	1,218	31		1,218	31		1,218	31					
Special Ed - High School	206	25	206	14		20	3		19	3				1	
Subtotal	206	25	206	14		20	3		19	3				1	
Totals	1,424	56	1,424	45		1,238	34		1,237	34				1	
Percentage Error						0.00%	0.00%							0.08%	0.00%

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2018

	Private Schools for Disabled				Resident Low Income				
	Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Grade Nine					14	14	2	2	
Grade Ten					11	11	2	2	
Grade Eleven					9	9	2	2	
Grade Twelve					14.5	14.5	3	3	
Subtotal					48.5	48.5	9	9	
Special Ed - High School	24.5	4	3	1	5	3	1	1	
Subtotal	24.5	4	3	1	5	3	1	1	
Totals	24.5	4	3	1	53.5	51.5	2	10	- 0 -
Percentage Error							25.00%	3.74%	0.00%

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2018

	Resident LEP Low Income					
	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 Scores, Application and Register	Sample Errors
Grade Nine	3	3		2	2	
Grade Ten	1	1		1	1	
Subtotal	<u>4</u>	<u>4</u>		<u>3</u>	<u>3</u>	
Totals	<u>4</u>	<u>4</u>	<u>- 0 -</u>	<u>3</u>	<u>3</u>	<u>- 0 -</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2018

	Resident LEP Not Low Income					
	Reported on A.S.S.A. as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Scores and Register	Sample Errors
Grade Nine	5	5		2	2	
Grade Ten	5	5		2	2	
Subtotal	<u>10</u>	<u>10</u>		<u>4</u>	<u>4</u>	
Special Ed - High School	1	1		1	1	
Subtotal	<u>1</u>	<u>1</u>		<u>1</u>	<u>1</u>	
Totals	<u><u>11</u></u>	<u><u>11</u></u>	<u><u>- 0 -</u></u>	<u><u>5</u></u>	<u><u>5</u></u>	<u><u>- 0 -</u></u>
Percentage Error			<u><u>0.00%</u></u>			<u><u>0.00%</u></u>

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
SCHEDULE OF AUDITED ENROLLMENTS  
ENROLLMENT AS OF OCTOBER 15, 2018

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	935	935		25	25	
Regular - Special Education	44	44		4	3	1
Transported - Non Public	192	192		25	22	3
AIL - Non Public	47	47		5	4	1
Special Needs - Public	9.0	9.0		3	3	
Special Needs - Private	30.5	30.5		3	3	
Totals	1,258	1,258	- 0 -	65	60	5
Percentage Error			0.00%			7.69%

	Reported	Recalculated
Average Mileage - Regular Including Grade PK Students	5.4	5.4
Average Mileage - Regular Excluding Grade PK Students	5.4	5.4
Average Mileage - Special Education with Special Needs	8.7	8.7

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**REGULAR DISTRICT**

**SECTION 1**

**2% Calculation of Excess Surplus**

2018-2019 Total General Fund Expenditures per the CAFR	<u>\$ 38,129,167</u> (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	<u>\$ -0-</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>\$ -0-</u> (B1b)
Decreased by:	
On-Behalf TPAF Pension and Social Security	<u>\$ 4,330,880</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ -0-</u> (B2b)
Adjusted 2018-2019 General Fund Expenditures [(B)+(B1's)-(B2's)]	<u>\$ 33,798,287</u> (B3)
2% of Adjusted 2018-2019 General Fund Expenditures [(B3) times .02]	<u>\$ 675,966</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 675,966</u> (B5)
Increased by: Allowable Adjustments	<u>\$ 352,680</u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	<u>\$ 1,028,646</u> (M)

**SECTION 2**

Total General Fund - Fund Balances @ 6/30/2019 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 7,767,817</u> (C)
Decreased by:	
Year - End Encumbrances	<u>\$ 463,794</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>                    </u> (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	<u>\$ 2,567,354</u> (C3)
Other Restricted Fund Balances	<u>\$ 503,563</u> (C4)
Assigned - Designated for Subsequent Year's Expenditures	<u>\$ 484,015</u> (C5)
Additional Assigned Fund Balance - Designated for Subsequent Year's Expenditures July 1, 2019 - August 1, 2019	<u>                    </u> (C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 3,749,091</u> (U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U1)-(M)] IF NEGATIVE, ENTER -0-	<u>\$ 2,720,445</u> (E)
--	-------------------------

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

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 2,567,354 (C3)
Restricted Excess Surplus [(E)]	<u>\$ 2,720,445</u> (E)
Total [(C3)+(E)]	<u>\$ 5,287,799</u> (D)

HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

*Detail of Allowable Adjustments*

Impact Aid	\$ -0- (H)
Sale and Lease-Back	<u>\$ -0- (I)</u>
Extraordinary Aid	<u>\$ 331,642 (J1)</u>
Additional Nonpublic School Transportation Aid	<u>\$ 21,038 (J2)</u>
 Total Adjustments [(H)+(I)+(J1)+(J2)]	 <u><u>\$ 352,680 (K)</u></u>

*Detail of Other Restricted Fund Balances*

Statutory Restrictions:	
Approved Unspent Separate Proposal	\$ -0-
Sale/Lease-Back Reserve	<u>\$ -0-</u>
Capital Reserve	<u>\$ 450,680</u>
Maintenance Reserve	<u>\$ 52,883</u>
Tuition Reserve	<u>\$ -0-</u>
Emergency Reserve	<u>\$ -0-</u>
Other State/Governmental Mandated Reserve	<u>\$ -0-</u>
Other Restricted Fund Balance not Noted Above	<u>\$ -0-</u>
 Total Other Restricted Fund Balances	 <u><u>\$ 503,563 (C4)</u></u>



HANOVER PARK REGIONAL HIGH SCHOOL DISTRICT  
SUMMARY OF RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

It is recommended that:

1. Administrative Practices and Procedures

None

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

Although improvement has been made, it is still recommended that the District continues to maintain all necessary documentation on file for all students reported on the DRTRS.

8. Facilities and Capital Assets

None

9. Summer Enrichment

None

10. Travel Expense and Reimbursement Policy

None

11. Testing for Lead of all Drinking Water in Educational Facilities

None

12. Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding timely athletic deposits, gate receipts, capital assets being properly tagged and maintaining a receipts journal for the summer enrichment program have been resolved and are not included in the current year. The prior year recommendation regarding maintaining necessary documentation on file for students reported on the DRTRS has not been fully resolved and is included as a current year recommendation.