

**INDEPENDENT AUDITOR'S MANAGEMENT
REPORT ON ADMINISTRATIVE FINDINGS**

**FINANCIAL, COMPLIANCE AND
PERFORMANCE**

**MARION P. THOMAS CHARTER SCHOOLS
COUNTY OF ESSEX, NEW JERSEY**

JUNE 30, 2019

**GALLEROS ROBINSON
CERTIFIED PUBLIC ACCOUNTANTS LLP**

**MARION P. THOMAS CHARTER SCHOOLS
COUNTY OF ESSEX, NEW JERSEY**

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INDEPENDENT AUDITOR'S REPORT

Honorable President and
Members of Board of Trustees
Marion P. Thomas Charter Schools
County of Essex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Trustees of the Marion P. Thomas Charter Schools (the "Charter School" or "MPTCS") in the County of Essex, State of New Jersey for the year ended June 30, 2019, and have issued our report thereon dated December 16, 2019.

As part of our audit, we performed procedures required by the State of 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 Charter School Board of Trustees' management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Leonora Galleros".

Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400

A handwritten signature in black ink that reads "Galleros Robinson CPAs, LLP".

Galleros Robinson CPAs, LLP
Certified Public Accountants

December 16, 2019
Cream Ridge, New Jersey

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Trustees of Marion P. Thomas Charter Schools (the "Charter School"), and the records of the various funds under the auspices of the Board of Trustees.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the Charter School's CAFR.

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

School Leaders Errors and Omissions Liability Insurance Coverage were carried for all members of the board of Trustees with coverage for each wrongful act of \$1,000,000. There is a Public Officials Bond covering the Superintendent, Board Secretary and Treasurer for \$500,000 each.

Tuition Charges

A review of the financial statements indicated that the Charter School charged no tuition for any student attending the Charter School.

Financial Planning, Accounting, and Reporting

Examination of Claims

An examination of claims paid during the period under review showed that claims were approved by designated individuals, and certified and supporting documents were maintained.

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 designee of the Charter School and were certified by the President of the Board and the Chief Executive Officer.

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 secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Financial Planning, Accounting, and Reporting - Continued

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30, 2019, for proper classification of purchase orders as Reserved for Encumbrances or Accounts Payable. No exception was noted in this area.

Travel Policy

A travel policy was adopted in 2007 as required by *N.J.A.C. 6A:23A A-6.13* and *N.J.S.A. 18A:11-12*. No exception noted.

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 1.90 percent overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Finding 2019-001

In our review of the Charter School's instructional expense ratio to the total expenditures, we noted that it is below the 60% minimum threshold (actual is 57.65%).

Recommendation

We recommend that the Charter School review its support and administrative expenses to improve its instructional expense ratio to total expenditures.

Board Secretary's Reports

Our review of the financial and accounting records maintained by the Business Office disclosed that monthly reports are provided to the Board in a timely manner. No exceptions noted.

Treasurer's Records

Monthly reports and reconciliation of accounts were prepared and presented to the Board. No exceptions noted.

Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA)

The ESEA 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 and IV of the Elementary and Secondary Education Act as amended and reauthorized.

Financial Planning, Accounting, and Reporting - Continued

Elementary and Secondary Education Act (ESEA) as amended by amended by the Every Student Succeeds Act (ESSA) - continued

Finding 2019-002

The Charter School's final reimbursement request for Title I exceeded its actual expenditure by \$1,868. The amount needs to be returned in accordance with the grant agreement.

Recommendation

The excess reimbursement needs to be immediately returned to the grantor.

Other Special Federal and/or State Projects

The Charter School's special projects were approved as listed on Schedules A and B 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.

Teachers' Pension Annuity Fund (TPAF) Reimbursement

Our audit procedures included a test of the electronic reimbursements filed with the Department of Education for Charter School employees who are members of the Teacher's Pension Annuity Fund. No exceptions noted.

TPAF Reimbursements to State for Federal Salary Expenditures

The Charter School did not have a reimbursement to the State for the amount of the expenditure charged to the current year's Final Report(s) for all federal awards for Charter School to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the Charter School for those employees whose salaries are identified as being paid from federal required by N.J.S.A. 18A:66-90 because all salaries charged to Federal Awards were paraprofessionals only.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,000 for 2018-19.

The district board of education/charter school board of trustees 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.

School Purchasing Programs - Continued

Based on the results of our examination, 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 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 18:18A-5.

School Food Service

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

Expenditures should be separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

We did note that the School Food Service has continued to incur operating losses. As of June 30, 2019, the accumulated deficit of the Food Service Fund is \$781,410. Increasing the appropriation in the general fund for a budgetary transfer out to the Food Service Fund should be considered during fiscal year 2020 if other revenue sources will not increase.

School Food Service - Continued

Non- program foods were not purchased, prepared, sold or offered for sale by the Charter School.

		Food Service B - 4/5		
<u>Net Cash Resources:</u>				
CAFR	* Current Assets			
B-4	Cash and cash equivalents	\$	(114,490)	
B-4	Accounts Receivable		152,328	
CAFR	Current Liabilities			
B-4	Less Accounts Payable		-	
B-4	Less Due to Other Funds		(416,876)	
	Net Cash Resources	\$	(379,038)	(A)
<u>Net Adj. Total Operating Expense:</u>				
B-5	Tot. Operating Exp.	\$	1,074,629	
B-5	Less Depreciation		-	
	Adj. Tot. Oper. Exp.	\$	1,074,629	(B)
<u>Average Monthly Operating Expense:</u>				
	B / 10	\$	107,463	(C)
<u>Three times monthly Average:</u>				
	3 X C	\$	322,389	(D)
<hr/>				
Total in Box A		\$	(379,038)	
Less: Total in Box D			(322,389)	
NET		\$	(701,427)	

Charter School Enrollment System/Charter School Aid

Our audit procedures included tests of information reported on October 15th and the last day of the school year for enrolled, special education, bilingual and low income students. We also performed a review of the Charter School's procedures related to its completion.

Charter School Enrollment System/Charter School Aid - Continued

Finding 2019-003*

In our review of enrollment information as reported in the CHE and as per school records, we noted the following:

- a. Birth certificate for one (1) student was not on file.
- b. Two (2) students were classified as Special Education and Speech only, respectively in CHE but parents did not agree with the implementation of the students' IEPs.
- c. Three (3) students had 1.0 ADE per June 30, 2019 CHE; however, per the attendance test, the students transferred out in the middle of the school year and have an actual ADE of 0.4 and 0.3.

Recommendation

We recommend that the Charter School review the System entries for accurate posting of student information in the System and improve filing of student records. Reconciliation and review procedures of information should also be conducted on a periodic basis.

Student Body Activities

Student activities during the fiscal year ended June 30, 2019 were accounted for. No exceptions were noted in this area.

Facilities and Capital Assets

The Charter School had engaged an appraisal company to account for its fixed assets for insurance purposes and update its fixed assets records.

Miscellaneous

Testing for Lead of All Drinking Water in Educational Facilities

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

Miscellaneous - Continued

Deficit

For the fiscal year ended June 30, 2019, the total change in fund balance is \$682,559 (excess of revenues over expenditures) from its governmental funds (CAFR Exhibit B-2, General Fund and Special Revenue Funds). But as required by applicable Government Accounting Standards Board (GASB) statements, the change in fund balance is adjusted by the following reconciling items resulting in a change in net position of \$(1,094,498). As shown below, the negative change in net position is primarily caused by the Charter School's proportionate share of pension costs for its employees in the State pension system.

		<u>Governmental Funds</u>
Total net change in fund balances (Modified Accrual Basis)		\$ 682,559
Increase (Decrease)		
Capital asset addition	\$ 18,520	
Depreciation of fixed assets	(93,911)	
Compensated absences	35,969	
Repayment of capital lease	36,553	
Net pension costs	<u>(1,774,188)</u>	<u>(1,777,057)</u>
Change in Net Position (Accrual Basis)		<u>\$ (1,094,498)</u>

Follow-up on Prior Year Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective actions had been completed or are still in process on prior year findings, with the exception of those that are identified as repeat (*) or partially similar to findings in this year's recommendation.

Acknowledgment

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

Respectfully submitted,
its distribution is not limited.



Leonora Galleros, CPA
Public School Accountant
PSA No. 20CS00239400



Galleros Robinson CPAs, LLP
Certified Public Accountants

December 16, 2019
Cream Ridge, New Jersey

School Food Service

SCHEDULE OF MEAL COUNT ACTIVITY

MARION P THOMAS CHARTER SCHOOL

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -Federal

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Free	144,666	144,666	144,666	-	3.33	-
National School Lunch (Regular Rate)	Reduced	18,146	18,146	18,146	-	2.93	-
National School Lunch (Regular Rate)	Paid	15,321	15,321	15,321	-	0.33	-
	TOTAL	<u>178,133</u>	<u>178,133</u>	<u>178,133</u>			<u>-</u>
National School Lunch	HHFKA - PB Lunch Only	<u>178,133</u>	<u>178,133</u>	<u>178,133</u>	-	<u>0.06</u>	-
School Breakfast (Severe Need Rate)	Free	142,009	142,009	142,009	-	2.14	-
	Reduced	17,877	17,877	17,877	-	1.84	-
	Paid	15,070	15,070	15,070	-	0.31	-
	TOTAL	<u>174,956</u>	<u>174,956</u>	<u>174,956</u>			<u>-</u>
Total Net Underclaim (Overclaim)							<u><u>-</u></u>

School Food Service

SCHEDULE OF MEAL COUNT ACTIVITY

MARION P THOMAS CHARTER SCHOOL

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement -National School Lunch (Regular Rate)	Free	144,666	144,666	144,666	-	0.055	\$ -
State Reimbursement -National School Lunch (Regular Rate)	Reduced	18,146	18,146	18,146	-	0.055	-
State Reimbursement -National School Lunch (Regular Rate)	Paid	15,321	15,321	15,321	-	0.050	-
	TOTAL	<u>178,133</u>	<u>178,133</u>	<u>178,133</u>			

Total Net Underclaim (Overclaim)

\$ -

**MARION P. THOMAS CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF OCTOBER 15, 2018**

Grades	Submission to DOE Reported	Reported on		50% Verification required	Verified Signed Registration	Verified # days		Submission to DOE Reported Special Ed/ Bilingual	Verified		Verified # days Service	Low Income		Verified Documentation		Errors
	On Roll	workpapers	Errors	10/15/18	Forms	Enrolled	Errors		Documentation	Errors	Provided	Errors	Income	Documentation	Errors	
Pre-Kindergarten	66	66	0	33	33	0	33	0	1	1	0	1	0	31	31	0
Kindergarten	68	68	0	34	34	0	34	0	2	2	0	2	0	33	33	0
One	88	88	0	44	44	0	44	0	4	3	1	3	0	42	42	0
Two	110	110	0	55	55	0	55	0	3	3	0	3	0	47	47	0
Three	125	125	0	63	63	0	63	0	3	3	0	3	0	59	59	0
Four	111	111	0	56	56	0	56	0	4	3	1	3	0	51	51	0
Five	121	121	0	61	61	0	61	0	7	7	0	7	0	56	56	0
Six	108	108	0	54	54	0	54	0	8	8	0	8	0	49	49	0
Seven	94	94	0	47	47	0	47	0	6	6	0	6	0	43	43	0
Eight	100	100	0	50	50	0	50	0	7	7	0	7	0	44	44	0
Nine	173	173	0	87	87	0	87	0	13	13	0	13	0	75	75	0
Ten	152	152	0	76	76	0	76	0	14	14	0	14	0	71	71	0
Eleven	127	127	0	64	64	0	63	1	12	12	0	12	0	58	58	0
Twelve	122	122	0	61	61	0	61	0	7	7	0	7	0	56	56	0
Total	1565	1565	0	785	785	0	784	1	91	89	2	89	0	715	715	0
Percentage			0.0%			0%		0%			2%		0%			0%

**MARION P. THOMAS CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF THE LAST DAY - JUNE 24, 2019**

Grades	Submission to DOE Reported	Reported on		50% Verification required	Verified Signed Registration	Verified # days		Submission to DOE Reported Special Ed/ Bilingual	Verified		Verified # days Service	Low Income	Verified			
	On Roll	workpapers	Errors	6/30/19	Forms	Enrolled	Errors		Documentation	Errors	Provided	Errors	Income	Documentation	Errors	
Pre-Kindergarten	75	75	0	38	38	0	38	0	1	1	0	1	0	35	35	0
Kindergarten	69	69	0	35	35	0	35	0	2	2	0	2	0	33	33	0
One	90	90	0	45	45	0	45	0	4	4	0	4	0	40	40	0
Two	110	110	0	55	55	0	55	0	3	3	0	3	0	46	46	0
Three	125	125	0	63	63	0	63	0	3	3	0	3	0	59	59	0
Four	111	111	0	56	56	0	55	1	4	4	0	4	0	51	51	0
Five	121	121	0	61	61	0	61	0	7	7	0	7	0	56	56	0
Six	106	106	0	53	53	0	53	0	8	8	0	8	0	49	49	0
Seven	96	96	0	48	48	0	47	1	6	6	0	6	0	44	44	0
Eight	100	100	0	50	50	0	50	0	7	7	0	7	0	45	45	0
Nine	169	169	0	85	85	0	85	0	13	13	0	13	0	72	72	0
Ten	150	150	0	75	75	0	75	0	14	14	0	14	0	69	69	0
Eleven	125	125	0	63	63	0	63	0	12	12	0	12	0	57	57	0
Twelve	120	120	0	60	60	0	60	0	7	7	0	7	0	56	56	0
Total	1567	1567	0	787	787	0	785	2	91	91	0	91	0	712	712	0
Percentage			0.0%			0%		0%			0%		0%			0%

**MARION P. THOMAS CHARTER SCHOOLS
(COUNTY OF ESSEX, NEW JERSEY)**

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	\$ 28,790,121 (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	\$ 2,703,429 (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2018-19 General Fund Expenditures [(B)+(B1s)-(B2s)]	<u>\$ 26,086,692 (B3)</u>
2% of Adjusted 2018-19 General Fund Expenditures [(B3) times .02]	\$ 521,734 (B4)
Enter Greater of (B4) or \$250,000	\$ 521,734 (B5)
Increased by: Allowable Adjustment *	\$ _____ - (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	<u>\$ 521,734 (M)</u>

SECTION 2

Total General Fund - Fund Balances @ 6/30/2019 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 3,200,405 (C)
Decreased by:	
Year-end Encumbrances	\$ 45,762 (C1)
Legally Restricted – Designated for Subsequent Year’s Expenditures	\$ _____ - (C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ _____ - (C3)
Other Restricted Fund Balances ****	\$ _____ - (C4)
Assigned Fund Balance – Unreserved- Designated for Subsequent Year’s Expenditures	\$ _____ - (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 3,154,643 (U1)</u>
Excess Surplus at June 30, 2019	<u>\$ 2,632,909</u>

SECTION 3

Restricted Fund Balance – Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ _____ - (E)
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Recapitulation of Excess Surplus as of June 30, 2019

Reserved Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ _____ - (C3)
Reserved Excess Surplus ***[(E)]	\$ _____ - (E)
Total Excess Surplus [(C3) + (E)]	<u>\$ _____ - (D)</u>

Charter schools are not subject to the excess surplus limitations. Charter schools auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter schools spends "significantly less than budgeted and has accumulated a sizeable surplus."

**MARION P. THOMAS CHARTER SCHOOLS
COUNTY OF ESSEX, NEW JERSEY**

AUDIT RECOMMENDATIONS SUMMARY

FOR THE YEAR ENDED JUNE 30, 2019

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. We recommend that the Charter School review its support and administrative expenses to improve its instructional expense ratio to total expenditures.
2. The excess reimbursement for Title I should be immediately returned to the grantor.

III. School Purchasing Programs

There are none.

IV. School Food Service

There are none.

V. Student Body Activities

There are none.

VI. Application for State School Aid

N/A.

VII. Charter School Enrollment System/Charter School Aid

We recommend that the Charter School review the System entries for accurate posting of student information in the System and improve filing of student records. Reconciliation and review procedures of information should also be conducted on a periodic basis.

**MARION P. THOMAS CHARTER SCHOOLS
COUNTY OF ESSEX, NEW JERSEY**

AUDIT RECOMMENDATIONS SUMMARY

FOR THE YEAR ENDED JUNE 30, 2019

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Miscellaneous

There are none.

XI. Status of Prior Year Findings

The prior year recommendation had been addressed through corrective actions.