

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
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FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
TABLE OF CONTENTS

	<u>Page</u>
Cover Letter	1
General Comments:	2
Scope of Audit	2
Administrative Practices and Procedures:	2
Insurance	2
Officials in Office and Surety Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting:	2
Examination of Claims	2
Payroll Account and Position Control Roster	2
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures:	3
General Classifications	3
Administrative Classifications	3
Board Secretary's Records	3
Treasurer's Records	3
Elementary and Secondary Education Act (E.S.E.A.) as amended by the	
Every Student Succeeds Act.	4
Other Special Federal and/or State Projects	4
T.P.A.F. Reimbursement	4
School Purchasing Programs:	4
Contracts and Agreements Requiring Advertisement for Bids	4
School Food Service Fund	6
Student Body Activities	7
Enrollment Counts and Submission to the Department/Charter School Aid	7
Travel Expense and Reimbursement Policy	8
Testing for Lead of all Drinking Water in Educational Facilities	8
Suggestions to Management	8
Status of Prior Year's Findings/Recommendations	9
Schedule of Meal Count Activity	10
Schedule of Net Cash Resources	11
Schedule of Audited Enrollments	12
Summary of Recommendations	13



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December 15, 2020

The Honorable President and Members
of the Board of Trustees
Maria L. Varisco-Rogers Charter School
County of Essex, NJ

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 Trustees of the Maria L. Varisco-Rogers Charter School for the fiscal year ended June 30, 2020, and have issued our report thereon dated December 15, 2020.

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 December 15, 2020, on the financial statements of the Board of Trustees.

We will review the status of the comments, if any, during our next audit engagement. We have already discussed any comments and suggestions 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 the suggestions and recommendations.

This report is intended solely for the information and use of the Maria L. Varisco-Rogers Charter School's Board of Trustees, the 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

John J. Mooney

John J. Mooney

Licensed Public School Accountant #2602

Certified Public Accountant

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer, the activities of the Board of Trustees, the records of the various funds under the auspices of the Board of Trustees.

Administrative Practices and Procedures

Insurance

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

Officials in Office and Surety Bonds

<u>Name</u>	<u>Position</u>	<u>Coverage</u>
Jose A. Segarra	Board Secretary/School Business Administrator	\$ 220,000
Al Barre	Treasurer of School Monies	\$ 220,000

There is Blanket Employee Dishonesty coverage with the N.J. Schools Insurance Group in the amount of \$220,000.

Tuition Charges

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

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account and Position Control Roster

The net salaries of employees of the Charter School 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 were approved by the School Director and certified by the President of the Board of Trustees and School Business Administrator and School Director.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020 for proper classification of orders as reserve for encumbrances and accounts payable. We noted the following:

Finding:

During our review of accounts payables, it was noted that some accounts payables should have been classified as encumbrances.

Recommendation:

It is recommended that all encumbrances and accounts payables are properly classified.

Management Response:

Management will ensure that all encumbrances and accounts payables are properly classified.

Classification of General and Administrative 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, we reviewed 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, no 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 of Trustees, 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 the following comment:

Finding:

The Charter School did not submit the June 30, 2020 Board Secretary and Treasurer's reports to the County Superintendent by August 1st. However, since the reports have been subsequently submitted, no formal recommendation is deemed necessary.

Treasurer's Records

In planning and performing our audit of the financial statements of the Board of Trustees, 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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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

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

Other Special Federal and/or State Projects

The Charter School'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 revealed no areas of noncompliance and/or questioned costs.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for Charter School 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 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, 2020. 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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

School Purchasing Programs (Cont'd)

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

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 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 currently \$19,000.

The 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 Attorney'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. None were noted.

The results of our 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.

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 Charter School 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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

School Purchasing Programs (Cont'd)

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

Finding:

During our review of bids it was noted that payments were made to an individual vendor 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.

Recommendation:

It is recommended that public school contract law requirements be followed in accordance with the provisions of N.J.S.A. 18A:18A-4.

Management Response:

Management will ensure that bidding procedures will be adhered to in all instances

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. No exceptions were noted.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as serve was compared to the number of valid applications/or to the list of directly certified students on file, time the number of operating days, on a school-by-school basis.

The free and reduced price meal policy was reviewed for uniform administration throughout the charter school. 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. No exceptions were noted.

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

Non-program foods were purchased, prepared, or offered for sale. The Statement of Revenue, Expenses and Changes in Net Position in the CAFR Schedule B-5 does separate program and non-program revenue and program and non-program cost of goods sold.

The charter school provided the detailed revenue and expenditure information necessary in order to execute the U.S.D.A. mandated Non-program Food Revenue tool at least annually. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled "Proprietary Fund", Section G of the CAFR.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

School Food Service (Cont'd)

Finding:

During our review of the Food Service fund, it was noted that net cash resources exceeded three months average expenditures. However, as the school was closed for three months due to COVID-19 and the school has taken steps to address this issue, no formal recommendation is deemed warranted at this time.

Student Body Activities

In planning and performing our audit of the financial statements of the Board of Trustees, 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 below.

Finding:

During our review of Student Activity deposits, it was noted that cash receipts were not deposited in a timely manner.

Recommendation:

It is recommended that all cash receipts are always deposited in a timely manner.

Management Response:

The District will ensure that all cash receipts are always deposited in a timely manner.

Enrollment Counts and Submission to the Department

Our audit procedures included a test of information reported on the enrollment count reports for October 15, 2019 and the last day of school for on-roll, special education, bilingual and low-income students (if applicable) and a review of the Charter School's procedures related to its completion. The information on the enrollment reports agreed to the Charter School's workpapers without exception. The information included on the workpapers was verified on a test basis without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

Travel Expense and Reimbursement Policy

Travel regulations require each Charter School to adopt a formal policy and procedure pertaining to travel and expense reimbursement for its employees and board members. The regulations include requirements for the Charter School to establish a maximum travel amount for the year and to ensure that the maximum amount is not exceeded. The regulations also require that all travel must be preapproved by the Board of Trustees and that a brief report detailing the key issues addressed at the travel event must be submitted after the travel event has occurred.

Our review of the travel policies and records revealed that the Charter School is in general compliance with the travel regulations, except as noted below.

Finding:

During our testing it was noted that the District does not require subsequent event reports for non-regular business travel expenses.

Recommendation:

It is recommended that the District ensure that subsequent event reports are completed for all non-regular business travel expenses.

Management Response:

The District will ensure that subsequent event reports are completed for all non-regular business travel expenses.

Testing for Lead of All Drinking Water in Educational Facilities

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

Management Suggestions:

Governmental Accounting Standards Board (GASB) Statements

Due to Covid-19, the GASB postponed the implementation of GASB Statement No. 84, Fiduciary Activities, until the fiscal year ended June 30, 2021. Based on guidance from the NJ Department of Education and GASB, the activity for student activities, payroll agency, unemployment compensation trust, flexible spending trust and provide purpose scholarship trust funds will no longer be reported in the Fiduciary Fund financial statements. This activity will now be reported in the General (payroll agency, flexible spending and unemployment compensation) and Special Revenue (student activities and scholarship) Funds.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(Continued)

Management Suggestions: (Cont'd)

Effect on Internal Controls Due to COVID-19

With the increase in employees working remotely due to COVID-19, especially those in the Business Office, it is vital that the Charter School routinely reviews the internal controls in place especially with respect to security of passwords as well as access rights to accounting software and bank information including bank wire transfers and the timely back-up of records.

Status of Prior Year's Findings/Recommendations

The prior year recommendation regarding the Charter School Enrollment report was resolved in the current year

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SCHEDULE OF MEAL COUNT ACTIVITY
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDER CLAIMED - FEDERAL
ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Program</u>	<u>Meal Category</u>	<u>Meal Claimed</u>	<u>Meal Tested</u>	<u>Meal Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Underclaim</u>
National School	Paid	3,451	1,436	1,436	- 0 -	\$ 0.34	\$ - 0 -
Lunch	Reduced	6,376	2,631	2,631	- 0 -	3.03	- 0 -
(High Rate)	Free	47,121	20,068	20,068	- 0 -	3.43	- 0 -
National School	Paid	1,311	550	550	- 0 -	0.31	- 0 -
Breakfast	Reduced	2,569	1,097	1,097	- 0 -	1.90	- 0 -
(Severe Rate)	Free	25,656	11,222	11,222	- 0 -	2.20	- 0 -
After School	Paid	3,451	1,436	1,436	- 0 -	0.94	- 0 -
Snack	Reduced	6,376	2,631	2,631	- 0 -	0.94	- 0 -
(High Rate)	Free	47,121	20,068	20,068	- 0 -	0.94	- 0 -
	TOTAL	143,432	61,139	61,139	- 0 -		- 0 -
NET (OVER) /UNDER CLAIM							\$ - 0 -

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Food Service</u> <u>Fund</u>	
<u>Net Cash Resources:</u>		
Current Assets*:		
B-4 Cash & Cash Equiv.	\$ 92,886	
B-4 Interfund Receivable	40,281	
Current Liabilities:		
B-4 Less Accounts Payable	(803)	
B-4 Less Unearned Revenue	(1,109)	
Net Cash Resources	<u>\$ 131,255</u>	(A)
<u>Net Adjustment to Total Operating Expenses:</u>		
B-5 Total Operating Expenses	<u>\$ 294,910</u>	
Adjusted Total Operating Expenses	<u>\$ 294,910</u>	(B)
<u>Average Monthly Operating Expenses:</u>		
(B) Divided by 10	<u>\$ 29,491</u>	(C)
<u>Three times Monthly Average Operating Expenses:</u>		
3 times (C)	<u>\$ 88,473</u>	(D)
Amount by Which Net Cash Resources Exceeds 3 Times		
Average Monthly Operating Expenses	<u>\$ 4,413</u>	

* Inventories are not to be included in total current assets.

TOTAL IN BOX (A)	\$ 131,255	
LESS: TOTAL IN BOX (D)	88,473	
NET	<u>\$ 42,782</u>	
From above:		
If (A) is greater than (D), cash exceeds 3 times the average monthly operating expenses.		
If (D) is greater than (A), cash does not exceed 3 times the average monthly operating expenses.		

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR CHARTER SCHOOL AID

ENROLLMENT COUNT AS OF OCTOBER 15, 2019

	Submission to DOE Reported on Roll	Reported on Workpapers	Errors	50% Verification 10/15/19		Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Submission to DOE Reported		Verified Docu-mentation	Errors	Low Income	Selected Low Income	Verified Docu-mentation	Errors
				Required	Errors				Special Ed/ Bilingual	Special Ed/ Bilingual						
Kindergarten	65	65		33	33	33		33	24	12	12		61	31	31	
Grade 1	64	64		32	32	32		32	25	12	12		54	27	27	
Grade 2	64	64		32	32	32		32	20	10	10		59	29	29	
Grade 3	64	64		32	32	32		32	23	12	12		58	29	29	
Grade 4	64	64		32	32	32		32	16	8	8		59	30	30	
Grade 5	64	64		32	32	32		32	12	6	6		53	26	26	
Grade 6	64	64		31	31	31		31	7	4	4		59	30	30	
Grade 7	59	59		30	30	30		30	6	3	3		55	27	27	
Grade 8	64	64		31	31	31		31	8	4	4		57	28	28	
Totals	572	572	-0-	285	285	285	-0-	285	141	71	71	-0-	515	257	257	-0-
Percentage Error			0.00%				0.00%					0.00%				0.00%

ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR 2020

	Submission to DOE Reported on Roll	Reported on Workpapers	Errors	50% Verification 6/30/20		Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Submission to DOE Reported		Verified Docu-mentation	Errors	Low Income	Selected Low Income	Verified Docu-mentation	Errors
				Required	Errors				Special Ed/ Bilingual	Special Ed/ Bilingual						
Kindergarten	65	65		32	32	32		33	24	12	12		61	30	30	
Grade 1	64	64		32	32	32		32	25	13	13		54	27	27	
Grade 2	64	64		32	32	32		32	20	10	10		59	30	30	
Grade 3	64	64		32	32	32		32	23	11	11		58	29	29	
Grade 4	64	64		32	32	32		32	16	8	8		59	29	29	
Grade 5	64	64		32	32	32		32	12	6	6		53	27	27	
Grade 6	64	64		32	32	32		31	7	3	3		59	29	29	
Grade 7	59	59		29	29	29		30	6	3	3		55	28	28	
Grade 8	64	64		32	32	32		31	8	4	4		57	29	29	
Totals	572	572	-0-	285	285	285	-0-	285	141	70	70	-0-	515	258	258	-0-
Percentage Error			0.00%				0.00%					0.00%				0.00%

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SUMMARY OF RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
All encumbrances and accounts payables are properly classified.
3. School Purchasing Program
Public school contract law requirements be followed in accordance with the provisions of N.J.S.A. 18A:18A-4.
4. School Food Service
None
5. Transportation
None
6. Student Body Activities
All cash receipts are always deposited in a timely manner.
7. Enrollment Counts and Submission to the Department
None
8. Facilities and Capital Assets
None
9. Miscellaneous
The District ensure that subsequent event reports are completed for all non-regular business travel expenses.
10. Status of Prior Year's Findings/Recommendations
The prior year recommendation regarding the Charter School Enrollment report was resolved in the current year.