

**CITY OF BAYONNE SCHOOL DISTRICT
MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2021**

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

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors' Report.....	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account and Position Control Roster	2
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	3
General Classifications	
Administrative Classifications	
Board Secretary's Records.....	3
Treasurer's Records	N/A
Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA)	4
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement	4
Non-Public State Aid.....	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids.....	5
Application for State School Aid	5
Student Body Activities	5
Pupil Transportation.....	5
School Food Service.....	6
Facilities and Capital Assets.....	7
Testing for Lead of All Drinking Water in Educational Facilities.....	7
Follow-up on Prior Year's Findings.....	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Net Cash Resource Schedule	N/A
Schedule of Audited Enrollments	8
Excess Surplus Calculation	11
Recommendations	14



INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
City of Bayonne School District
County of Hudson, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the City of Bayonne School District, County of Hudson as of and for the year ended June 30, 2021, and have issued our report thereon dated May 6, 2022.

As part of our audit, we performed procedures required by the New Jersey Department of Education and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information and use of the City of Bayonne Board of Education's management, Board of Education members, others within the entity, and the New Jersey Department of Education and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

Cranford, New Jersey
May 6, 2022

A handwritten signature in black ink, appearing to read "Michael Andriola".

Michael Andriola, CPA
Licensed Public School Accountant
No. 2429

Scope of Audit

The audit covered the financial transactions of the School Business Administrator/Board Secretary, 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 J-20, Insurance Schedule contained in the District's CAFR.

Official Bonds N.J.S.A. 18A:17-26, 18A:17-32, & 18A:13-13

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Daniel Castles	School Business Administrator	\$ 510,000
Dr. Gary Maita	Board Secretary	510,000

The surety bond coverage for the School Business Administrator and Board Secretary exceeded the minimum requirement as promulgated by the Department of Education.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated costs. The District made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no discrepancies or exceptions were noted.

Payroll Account and Position Control Roster

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

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

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.

Position control roster was reviewed for accuracy and no exceptions were noted.

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 and the following exception was noted:

Finding 2021-001

Reconciliations were required to adjust the accounts payable and encumbrance records. Additionally, it was noted that accounts payables and encumbrances from the prior year were cancelled, resulting in adjustments in the current year activity.

Recommendation:

It is recommended the accounts payable and encumbrance records be reviewed for accuracy at year-end.

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 our randomly selected test samples, 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 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed one exception as follows:

Finding 2021-002 (ACFR Finding 2021-001):

Numerous reclassifications and corrections were required for certain items that were misposted to the general ledger, which had the effect of requiring adjustments to the District's trial balances to allow for the preparation of the financial statements. We suggest all items be properly classified in the postings to the general ledger and that the budgetary-basis trial balances be maintained complete in all respects.

Recommendation:

Postings to the general ledger should be made accurately and budgetary-basis trial balances should be maintained complete in all respects.

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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no instances of noncompliance and/or questionable costs.
Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) 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.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms 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 Report(s) 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 exceptions were noted.

Finding 2021-003:

The salaries reported on the reimbursement form were not accurate, resulting in an underpayment of the reimbursement to the State of approximately \$198,000.

Recommendation:

The salaries utilized in the T.P.A.F. reimbursement calculation to the State of federal salary expenditures should be reconciled to the underlying grant records.

Nonpublic State Aid

Project completion reports were finalized and transmitted to the department by the due date.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2020 and thereafter, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$19,600 for 2020-2021.

The 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.

The results of our examination, performed on a test basis, 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 provisions 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*.

Enrollment Counts and Submissions to the Department

Our audit procedures included a testing on enrollment information on October 15 and the last day of school for on-roll, special education, English Language Learners (ELL) and low-income. The results of our procedures are presented in the Schedule of Audited Enrollments. No discrepancies were noted.

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2020-2021 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 our procedures are presented in the Schedule of Audited Enrollments. No discrepancies were noted.

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. No exceptions were noted in our review of transportation related purchases of goods and services.

School Food Service

PUBLIC HEALTH EMERGENCY

In accordance with the Governor's Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food Authorities (SFA) were required to institute alternate procedures to provide meals to Free and Reduced Price eligible students during the period of school closures.

During SY 2020-2021 the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. Exceptions were noted as follows:

Finding 2021-004:

During the period of audit, the District erroneously over-reported claims and reported the error in the subsequent month through the SNEARS program. The District is working with the Department of Agriculture to return the overclaimed funds of \$157,423 in federal reimbursements and \$50,432 in state reimbursements.

Recommendation:

The District should refund the overclaim of meals served to the appropriate federal and state agencies. Furthermore, the monthly reimbursement claims should be reviewed and reconciled to the underlying records prior to submission each month.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. Exceptions were not noted.

We also inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds are used to pay for costs applicable to the Food Service

Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Miscellaneous

Our audit procedures included a test of community education fund activities. During our testing we noted the following:

Finding 2021-005 (ACFR Finding 2021-002):

District personnel did not retain supporting documentation for revenue transactions tested in the community education fund.

Recommendation:

Supporting documentation should be retained for all revenue transactions, reviewed for accuracy and reconciled to the deposits and general ledger activity.

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA 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 in our review of NJSDA expenditures.

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 Year’s Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year’s recommendations. Findings 2020-001 and 2020-002 are repeated as findings 2021-002 and 2021-003 in the current year.

Acknowledgment

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

SCHEDULE OF AUDITED ENROLLMENTS

**CITY OF BAYONNE SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	2021-2022 Application for State School Aid						Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Register On Roll		Reported on A.S.S.A. Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Preschool- 4 Years Old	439.0		439.0					14.0		14.0						
Full Day Kindergarten	692.0		692.0					22.0		22.0						
One	642.0		642.0					21.0		21.0						
Two	675.0		675.0					22.0		22.0						
Three	623.0		623.0					20.0		20.0						
Four	605.0		605.0					20.0		20.0						
Five	594.0		594.0					19.0		19.0						
Six	651.0		651.0					21.0		21.0						
Seven	626.0		626.0					20.0		20.0						
Eight	638.0		638.0					21.0		21.0						
Nine	541.0	54.0	541.0	54.0				17.0	2.0	17.0	2.0					
Ten	509.0	50.0	509.0	50.0				16.0	2.0	16.0	2.0					
Eleven	425.0	82.0	425.0	82.0				14.0	3.0	14.0	3.0					
Twelve	442.0	100.0	442.0	100.0				14.0	3.0	14.0	3.0					
Subtotals	8,102.0	286.0	8,102.0	286.0				261.0	10.0	261.0	10.0					
Special Ed - Elementary	614.0		614.0					20.0		20.0			12.0	11.0	11.0	
Special Ed - Middle School	396.0		396.0					13.0		13.0			8.0	7.0	7.0	
Special Ed - High School Sent to CSSD	371.0	80.0	371.0	80.0				12.0	2.0	12.0	2.0		14.0	12.0	12.0	
Subtotals	1,381.0	80.0	1,381.0	80.0				45.0	2.0	45.0	2.0		34.0	30.0	30.0	
Totals	9,483.0	366.0	9,483.0	366.0				306.0	12.0	306.0	12.0		34.0	30.0	30.0	
Percentage Error																

SCHEDULE OF AUDITED ENROLLMENTS

**CITY OF BAYONNE SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected From Workpapers	Verified per Test Score and Register	Sample Errors
Full Day Kindergarten	7.0	7.0		3.0	3.0	
One	9.0	9.0		4.0	4.0	
Two	17.0	17.0		8.0	8.0	
Three	12.0	12.0		6.0	6.0	
Four	20.0	20.0		9.0	9.0	
Five	11.0	11.0		5.0	5.0	
Six	8.0	8.0		4.0	4.0	
Seven	8.0	8.0		4.0	4.0	
Eight	20.0	20.0		8.0	8.0	
Nine	17.0	17.0		8.0	8.0	
Ten	9.0	9.0		4.0	4.0	
Eleven	12.5	12.5		6.0	6.0	
Twelve	10.0	10.0		5.0	5.0	
Subtotals	160.5	160.5		74.0	74.0	
Special Ed-Elementary	5	5		2.0	2.0	
Special Ed - Middle School	3	3		1.0	1.0	
Special Ed - High School	3.5	3.5		2.0	2.0	
Subtotals	11.5	11.5		5.0	5.0	
C. Voc. - Regular						
C. Voc. Ft. Post Sec.						
Totals	172.0	172.0		79.0	79.0	
Percentage Error						

EXCESS SURPLUS CALCULATION

SECTION 1 - REGULAR DISTRICT

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the CAFR "C-1"	\$ <u>165,275,685</u>	(B)
Increased by Applicable Operating Transfers:		
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 Pre-K Regular	\$ _____	(B1c)
Transfer from General Fund to SRF for Pre-K Inclusion	\$ _____	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ <u>27,258,880</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2020-21 General Fund Expenditures [(B)+(B1s)-B2s]	<u>138,016,805</u>	(B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ <u>5,520,672</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>5,520,672</u>	(B5)
Increased by: Allowable Adjustment*	\$ _____	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$	<u><u>5,520,672</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/21 (Per CAFR Budgetary Comparison schedule/statement)	\$ <u>14,759,609</u>	(C)
Decreased by:		
Reserve for Encumbrances	\$ <u>423,907</u>	(C1)
Legally Restricted -Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ <u>2,540,477</u>	(C3)
Other Reserved Fund Balances****	\$ <u>2,318,909</u>	(C4)
Assigned Unreserved Fund Balance - Designated for Subsequent Year's Expenditures	\$ <u>27,702</u>	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$	<u><u>9,448,614</u></u> (U1)

SECTION 3

Restricted Fund Balance-Excess Surplus ***((U1-(M)) If negative enter -0- <u>Recapitulation of Excess Surplus as of June 30, 2021</u>	\$	<u>3,927,942</u> (E)
Reserved Excess Surplus-Designated for Subsequent Year's Expenditures**	\$	<u>2,540,477</u> (C3)
Reserved Excess Surplus***(E)	\$	<u>3,927,942</u> (E)
Total Excess Surplus [(C3) +(E)]	\$	<u><u>6,468,419</u></u> (D)

Footnotes:

*Allowable adjustment to expenditures on line K must be as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L. 2015, c. 46 amended NJSA 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, for the year ending June 30, 2015, the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve-General (8002 or 8003) by Board resolution during June of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4).

(I) Sale and Leaseback (Refer to audit Program Section II, Chapter 10)

(J1) Extraordinary Aid

(J2) Additional Nonpublic School Transportation Aid

(J3) Recognized current year School Bus Advertising Revenue, and

(J4) Family Crisis Transportation Aid

Notes to auditor: Refer to audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, FamilyCrisis Transportation Aid, and Additional Non public School Transportation Aid

Detail of Allowable Adjustments

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ _____	(J1)
Additional Nonpublic School Transportation Aid	\$ _____	(J2)
Current year School Bus Advertising Rev. Recognized	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	\$ _____	- (K)

** This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2021 CAFR and must agree to Audit Summary Worksheet Line 90030.

****Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

Detail of Other Reserved Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ _____
Sale/lease-back reserve	\$ _____
Capital Reserve	\$ 1,971,908
Maintenance Reserve	\$ 250,000
Emergency Reserve	\$ _____
Tuition Reserve	\$ _____
Unemployment Compensation	\$ 97,001
School Bus Advertising 50% Fuel Offset Reserve-current year	\$ _____
School Bus Advertising 50% Fuel Offset Reserve-prior year	\$ _____
Impact Aid General Fund Reserve (Sec. 8002 & 8003)	\$ _____
Impact Aid Capital Fund Reserve (Sec. 8007 & 8008)	\$ _____
Other state/government mandated reserve	\$ _____
(Other Restricted Fund Balance not noted above)****	\$ _____
Total Other Reserved Fund Balance	\$ 2,318,909 (C4)

CITY OF BAYONNE SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2021-001 Purchase orders should be reviewed for proper classification at June 30 as accounts payable or reserve for encumbrances based upon whether the goods have been received or the services rendered. All orders that will not be liquidated within the suggested time frame of 60 to 90 days of year-end should be cancelled. Reconciliations of the adjusted June 30 balances for accounts payable and reserve for encumbrances should be performed and the required schedules be prepared for the year-end audit.

2021-002 Postings to the general ledger should be made accurately and budgetary-basis trial balances should be maintained complete in all respects.

2021-003 The salaries utilized in the T.P.A.F. reimbursement calculation to the State of federal salary expenditures should be reconciled to the underlying grant records.

3. School Purchasing Programs

None

4. School Food Service

2021-004 The District should refund the overclaim of meals served to the appropriate federal and state agencies. Furthermore, the monthly reimbursement claims should be reviewed and reconciled to the underlying records prior to submission each month.

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

2021-005 Supporting documentation should be retained for all revenue transactions, reviewed for accuracy and reconciled to the deposits and general ledger activity.

10. Status of Prior Year Audit Findings/Recommendations

In accordance with Government Auditing Standards, our procedures included a review of all prior year's recommendations. Findings 2020-001 and 2020-002 are repeated as findings 2021-002 and 2021-003 in the current year.