

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY**

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
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# DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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## INDEPENDENT AUDITOR'S REPORT

Honorable President and  
Members of the Board of Education  
Hudson County Schools of Technology  
Secaucus, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Hudson County Schools of Technology in the County of Hudson for the year ended June 30, 2021 and have issued our report dated April 11, 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 for the information of the Hudson County Schools of Technology's management, the New Jersey Department of Education and federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.



DONOHUE, GIRONDA, DORIA & TOMKINS, LLC  
*Certified Public Accountants*



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Licensed Public School Accountant  
No. 2541

Bayonne, New Jersey  
April 11, 2022

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**SCOPE OF AUDIT**

The Audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Hudson Schools of Technology, the records of various funds under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance**

Insurance coverage was carried in the amounts as detailed on Exhibit J-20 Insurance Schedule contained in the District's ACFR.

**Official Bonds at June 30, 2021 (N.J.S.A. 18A:17-26, 18A:17:32)**

The District also has an errors and omissions policy with the New Jersey School Boards Insurance Association Insurance Group with coverage of \$16,000,000 total for all fees and claims. Adequacy of insurance coverage is the responsibility of the District.

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Joseph M. Muniz	Board Secretary	\$150,000
Nicholas Fargo	Business Administrator	\$150,000
All Employees	All Employee Blanket Position	\$500,000

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING**

**Examination of Claims**

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

**Payroll Accounts and Position Control Roster**

The net salaries of all employees of the District were deposited in the Net 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 and the Board Secretary/Business Administrator.

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

A position control roster is prepared as required by N.J.A.C. 6A:23A-6.8. and agrees to original certified budget.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding purchase orders was made as of June 30, 2021 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

**Travel**

No exceptions were noted.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)**

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(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 less than 1% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**A. General Classification Findings** - No findings were noted

**B. Administrative Classification Findings** – No findings were noted

**Board Secretary's Records/Business Administrator**

Our review of the financial and accounting records maintained by the Board Secretary/Business Administrator disclosed the following findings:

***Finding 2021-001***

The District appropriated prior year encumbrances to the general fund budget although they were cancelled during the prior year audit. The reversal of appropriations resulted in over-expenditure that were corrected with transfers of general fund budget appropriations after the final report of the secretary to the board of education was presented for approval. This is a repeat of prior year finding.

***Recommendation:***

The District maintain and monitor controls over budget appropriations to prevent budget over-expenditures and correct any budget over-expenditures with budget additions and transfers in a timely manner. Such corrections with budget additions and transfers be timely presented to the District's Board of Education for approval.

***Finding 2021-002***

The District general fund expended without budget appropriations a contribution of \$548,491 to the food service fund to fund a deficit in operations and a contribution of \$1,051,653 to the capital projects fund to fund improvements to Explore Middle School.

***Recommendation:***

The District appropriate general fund contributions to other funds prior to expending.

***Finding 2021-003***

The capital projects fund projects are not being adequately accounted by project to accurately report rights and obligations of each project.

***Recommendation:***

The capital projects fund projects be adequately accounted by project to accurately report rights and obligations of each project.

***Finding 2021-004***

The District incorrectly recognized a \$600,000 advance of the fiscal year 2021 County tax levy in the prior fiscal year 2020. The error was corrected with a reduction of same amount in the current fiscal year 2021 of the County tax levy recognized.

***Recommendation:***

The District recognize the County tax levy in fiscal year of levy in correct period.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Continued)**

**Board Secretary's Records/Business Administrator (Continued)**

***Finding 2021-005***

The District has been carrying a receivable, in the Special Revenue Fund, from the County of Hudson for several years. This is a repeat of prior year finding.

***Recommendation:***

The District address collectability of receivable, in the Special Revenue Fund, from the County of Hudson that has been outstanding for several years. The write-off of such receivable could have significant financial impact on the District.

**Elementary and Secondary Education Act (E.S.E.A.)**

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary School Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no noncompliance and/or questionable costs.

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the K-Section of the ACFR.

Our audit of the federal and the state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

**Other Special Federal and/or State Projects**

The study of compliance for the special projects did not indicate any areas of noncompliance and/or questioned costs.

**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 for all federal awards for the District to reimburse the State for the TPAF/FICA payment made by the State on-behalf of the District for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period required by the Office of Grants Management, but prior to the 90 days required by *N.J.S.A.* 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report for all federal awards. No exceptions were noted.

**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 \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under *N.J.S.A.* 18A:39-3 is currently \$19,600 for 2020-21.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**SCHOOL PURCHASING PROGRAMS (Continued)**

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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or service, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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.* 18A:18A-5.

**SCHOOL FOOD SERVICE**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all 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, the District was required to institute alternate procedures to provide meals to free and reduced price eligible students during the period of school closures.

During 2020-21 the public health emergency was still applicable. As a result, the District was required to provide meals in accordance with regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

The District was 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 free and reduced price meal eligible 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 District had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the District's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

Non-program foods were not purchased, prepared, sold, or offered for sale.

We inquired of management about the public health emergency procedures/practices that the District instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the ACFR.

**CAREER DEVELOPMENT CENTER**

***Finding 2021-007***

The Career Development Center (CDC), which administers the Workforce Investment and Opportunity Act (WIOA) grants, did not perform monthly bank reconciliations on a timely basis.

***Recommendation***

The Community Development Center should perform all bank reconciliations on a more timely basis.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**STUDENT BODY ACTIVITIES**

Overall, cash receipts and disbursements records for the schools were maintained in satisfactory condition.

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a test of information reported in the October 15, 2020 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low income and bilingual. 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's work papers. The information that was included in the work papers was also verified. The results of our procedures are presented in the Schedule of Audited Enrollment.

The District maintained workpapers on the prescribed state forms or their equivalent. The District written procedures appear to be adequate for the recording of student enrollment data.

**PUPIL TRANSPORTATION**

Our audit procedures included a test of on-roll status reported in the 2020-21 District Report of transported Resident Students (DRTRS). The information that was included in the DRTRS was verified to the DRTRS Eligibility Summary Report. The results of our procedures are presented in the Schedule of Audited Enrollments.

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.

**FACILITIES AND CAPITAL ASSETS**

Our procedures included a review of accounting of capital assets and awarding of contracts for eligible facilities construction. No exceptions were noted.

**TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES**

The 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 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 FINDINGS**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings and other suggestions to management. Corrective action had been taken on some prior year findings and suggestions to management with the exception of the following, which are repeated in this year's recommendations noted as findings 2021-001, 2021-005, and 2021-006:

- The District maintain and monitor controls over budget appropriations to prevent budget over-expenditures and correct any budget over-expenditures with budget additions and transfers in a timely manner. Such corrections with budget additions and transfers be timely presented to the District's Board of Education for approval.
- The District address collectability of receivable, in the Special Revenue Fund, from the County of Hudson that has been outstanding for several years. The write-off of such receivable could have significant financial impact on the District.
- The Community Development Center should perform all bank reconciliations on a more timely basis.



**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE  
FISCAL YEAR ENDED JUNE 30, 2021**

**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.



DONOHUE, GIRONDA, DORIA & TOMKINS, LLC  
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No. 2541

Bayonne, New Jersey  
April 11, 2022

HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
Application for State School Aid Summary  
Enrollment as of October 15, 2020

Schedule of Audited Enrollments

	2021-2022 Application for State School Aid						Sample of Verification					
	Reported on ASSA On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Adult HS (15+ Credits)	229	-	229	-	-	-	229	-	229	-	-	-
Subtotal	229	-	229	-	-	-	229	-	229	-	-	-
Special Education-Middle	2	-	2	-	-	-	2	-	2	-	-	-
Special Education-High School	135	80	135	80	-	-	135	80	135	80	-	-
Subtotal	137	80	137	80	-	-	137	80	137	80	-	-
Co. Voc - Regular	2,358	286	2,358	286	-	-	2,358	286	2,358	286	-	-
Co. Voc. Ft. Post Sec	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	2,724	366	2,724	366	-	-	2,724	366	2,724	366	-	-
					0.00%						0.00%	

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY**  
**Application for State School Aid Summary**  
**Enrollment as of October 15, 2020**

	Resident Low Income			Sample of Verification			Resident LEP Low Income			Sample of Verification		
	Reported on ASSA Low Income	Reported on Workpapers Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Registers	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP	Errors	Sample Selected from Workpapers	Verified to Application and Registers	Sample Errors
Special Education-Middle	1	1	-	-	-	-	-	-	-	-	-	-
Special Education-High School	102	102	-	97	97	-	-	-	-	-	-	-
Subtotal	103	103	-	97	97	-	-	-	-	-	-	-
Co. Voc - Regular	1,105	1,105	-	262	262	-	3	3	-	2	2	-
TOTALS	1,207	1,207	0.00%	359	359	0.00%	3	3	0.00%	2	2	0.00%

Transportation					
Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
1,835	1,835	-	279	279	-
138	138	-	94	94	-
521	521	-	-	-	-
2,494	2,494	-	373	373	-
		0.00%			0.00%

Reg Avg (Mileage) = Regular including Grade PK Students (Part A)  
 Reg Avg (Mileage) = Regular excluding Grade PK Students (Part B)  
 Special Avg = Special Ed w/ Special Needs

Reported	Recalculated
n/a	n/a
6.1	6.1
n/a	n/a

HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
 Application for State School Aid Summary  
 Enrollment as of October 15, 2020

	Resident LEP NOT Low Income			Sample of Verification		
	Reported on ASSA Not Low Income	Reported on Workpapers Not Low Income	Errors	Sample Selected from Workpapers	Verified per Application and Registers	Errors
Co. Voc - Regular	2.50	2.50	-	1.00	1.00	-
TOTALS	2.50	2.50	-	1.00	1.00	-
			0.00%			0.00%

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY**  
**Excess Surplus Calculation**  
**For the Fiscal Year Ended June 30, 2021**

**SECTION 1**

**A. 6% Calculation of Excess Surplus (2020-21 expenditures of \$100 million or less)**

2020-2021 Total General Fund Expenditures per the ACFR, Exhibit C-1	\$ 63,349,904 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects	1,051,653 (B1a)
Transfer from Reserve to Capital Projects	- (B1b)
Decreased by:	
On-Behalf TPAF Pension & Social Security	(9,521,857) (B2a)
Assets Acquired Under Capital Leases	- (B2b)
Adjusted 2020-21 General Fund Expenditures [(B) - (B1s)-(B2s)]	54,879,700 (B3)
6% of Adjusted 2020-2021 General Fund Expenditures [(B3) times .06]	3,292,782 (B4)
Enter Greater of (B4) or \$250,000	3,292,782 (B5)
Increased by: Allowable Adjustment*	- (K)
Maximum Unassigned/Unreserved-Undesignated Fund Balance [(B5) + (K)]	<u>\$ 3,292,782 (M)</u>

\* This adjustment line (line (K) as detailed below) is to utilized for Impact Aid, Sale and Lease-back, Extraordinary Aid, and Additional Nonpublic School Aid and Transportation Aid; and School Bus Advertising Revenue Recognized during the current year.

**SECTION 2**

Total General Fund - Fund Balances at June 30, 2021 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 4,604,403 (C)
Decreased by:	
Year-end Encumbrances	(315,208) (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	- (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	- (C3)
Other Restricted/Reserved Fund Balances****	- (C4)
Assigned-Unreserved-Designated for Subsequent Year's Expenditures	- (C5)
Total Unassigned Fund Balance [(C) - (C1) - (C2) - (C3) - (C4) - (C5)]	<u>\$ 4,289,195 (U1)</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus\*\*\*[(U) - (M)] IF NEGATIVE ENTER -0- \$ 996,413 (E)

**Recapitulation of Excess Surplus as of June 30, 2021**

Restricted/Reserved Excess Surplus -- Designated for Subsequent Year's Expenditures**	\$ - (C3)
Restricted/Reserved Excess Surplus***[(E)]	<u>996,413 (E)</u>
Total Excess Surplus [(C3) + (E)]	<u>\$ 996,413 (D)</u>

**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 Revenue Recognized	- (J3)
Family Crisis Transportation Aid	- (J4)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3) + (J4)]	<u>\$ - (K)</u>

\*\* 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 with the June 30, 2021 ACFR and Audit Summary Worksheet Line 90030.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY**  
**Excess Surplus Calculation**  
**For the Fiscal Year Ended June 30, 2021**

**SECTION 3 (Continued)**

**Detail of Other Restricted/Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	-
Capital reserve	-
Maintenance reserve	-
Emergency reserve	-
Tuition reserve	-
School Bus Advertising 50% Fuel Offset Reserve - current year	-
School Bus Advertising 50% Fuel Offset Reserve - prior year	-
Impact Aid General Fund Reserve	-
Impact Aid Capital Fund Reserve	-
Other state/government mandated reserves	-
Other Restricted/Reserved Fund Balance not noted above****	-
 Total Other Restricted/Reserved Fund Balance	 \$ - (C4)

\*\*\*\* Amount for Other Restricted/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 another 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.

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
AUDIT RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

- The District timely maintain and monitor controls over budget appropriations to prevent budget over-expenditures and correct any budget over-expenditures with budget additions and transfers in a timely manner. Such corrections with budget additions and transfers be timely presented to the District's Board of Education for approval.
- The District appropriate general fund contributions to other funds prior to expending.
- The capital projects fund projects be adequately accounted by project to accurately report rights and obligations of each project.
- The District recognize the County tax levy in fiscal year of levy in correct period.
- The District address collectability of receivable, in the Special Revenue Fund, from the County of Hudson that has been outstanding for several years. The write-off of such receivable could have significant financial impact on the District.

3. School Purchasing Programs

None

4. School Food Services

None

5. Transportation Consortium

None

6. Career Development Center

- The Community Development Center should perform all bank reconciliations on a more timely basis.

7. Student Body Activities

None

8. Application for State School Aid

None

9. Pupil Transportation

None

10. Facilities and Capital Assets

None

11. Testing for Lead and All Drinking Water in Educational Facilities

None

**HUDSON COUNTY SCHOOLS OF TECHNOLOGY  
AUDIT RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

12. Follow-Up on Prior Year Findings

Corrective action had been taken on some prior year findings and suggestions to management with the exception of the following, which are repeated in this year's recommendations noted as findings 2021-001, 2021-005 and 2021-006:

- The District maintain and monitor controls over budget appropriations to prevent budget over-expenditures and correct any budget over-expenditures with budget additions and transfers in a timely manner. Such corrections with budget additions and transfers be timely presented to the District's Board of Education for approval.
- The District address collectability of receivable, in the Special Revenue Fund, from the County of Hudson that has been outstanding for several years. The write-off of such receivable could have significant financial impact on the District.
- The Community Development Center should perform all bank reconciliations on a more timely basis.