

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

**FINANCIAL, COMPLIANCE AND
PERFORMANCE**

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

JUNE 30, 2021

**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, 2021, and have issued our report thereon dated February 28, 2022.

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

February 28, 2022
Cream Ridge, New Jersey

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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 did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Finding 2021-001* (CAFR Finding 2021-001)

In our review of claims and the related supporting documents, we noted the following exceptions:

- a. 22 out of 40 sample claims do not have invoices signed purchase order and/or signed vendor declaration form.
- b. 15 of 40 sample claims have no signed vendor declaration forms as required.
- c. Two (2) of ten employee samples do not have a signed agreement on file
- d. Seven (7) of ten employee samples do not have I-9 on file
- e. Three (3) of ten employee samples do not have W4 on file

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Financial Planning, Accounting, and Reporting - Continued

Examination of Claims - continued

In addition, we also noted 38 expense transactions that were not adequately supported when we performed substantive audit procedures of certain expenditure accounts.

Recommendation

We recommend that Charter School consistently implement its purchasing procedures and comply with its policies on approvals and documentation for its expenditures. Approved purchase orders must be obtained to ensure availability of funds and compliance with applicable policies and procedures. Also, expenditures should be recorded in the year incurred.

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.

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30, 2021, 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.

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

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: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 2021-002 (CAFR Finding 2021-001)

During our fieldwork, facility fees of \$211,200 were recorded as capital outlay in the books. Capital outlay expenses should only be those expenses directly dedicated to capital expenditures. Adjusting journal entries were posted to reclassify these expenses during the audit.

Recommendation

The Charter School should continue to review transactions coding for proper recording of transactions in the general ledger to prevent misclassification of expenses.

Board Secretary's Reports

We reviewed the Board Secretary's financial and accounting records maintained by the Business Office and noted that monthly reports are provided to the Board for review and approval.

Finding 2021-003 (CAFR Finding 2021-001)

The financial records were not readily available during the audit. The revenue, expenses and receivables of Special Revenue Fund balances were not reconciled to reimbursements. As a result, there were several adjustments made to trial balance to correct special revenue fund revenue and expenses.

Recommendation

The Charter School should ensure that all transactions are recorded and reconciled on a timely basis and presented to the Board as prescribed by prescribed (N.J.S.A. 18A:17-9 and 18A:17-36).

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Treasurer's Records

Monthly reports and reconciliation of accounts were prepared and were presented to the Board.

Finding 2021-004

Board Secretary's Reports and the Treasurer's Reports for months of October 2020 and April 2021 were not documented in the minutes as presented to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36).

Recommendation

The Board Secretary's Report and Treasurer's report should be presented monthly to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36).

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.

Finding 2021-005* (CAFR Finding 2021-002)

Time and activity reports for Title I were not available as required by Uniform Guidance 2 C.F.R. 200.302.

Recommendation

The Charter School should ensure that federally funded employee salaries have a completed semi-annual or monthly time and activity certification in accordance with Uniform Guidance 2 C.F.R. 200.302.

Finding 2021-006 (CAFR Finding 2021-003)

Invoices and purchase orders amounting to \$497,099 for major federal programs (Assistance Listing 84.425D and 21.019) were not available.

Recommendation

The Charter School should ensure that federally funded programs should have adequate documentation in accordance with Uniform Guidance 2 C.F.R. 200.84.

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Financial Planning, Accounting, and Reporting - Continued

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

Finding 2021-007*

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the 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 funds was not made after the end of the 90-day grant liquidation period required by the Office of Grants Management.

In addition, the expenditure was not properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Report(s) for all federal awards.

Recommendation

The Charter School need to submit and pay the TPAF Reimbursements to State for Federal Salary Expenditures within the 90-day grant liquidation period required by the Office of Grants Management.

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 student transportation contracts under N.J.S.A. 18A:39-3 is \$19,600 for 2020-21.

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

School Purchasing Programs - Continued

The 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.

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, 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.

Therefore, 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 Free and Reduced-Price meal eligible students.

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 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 School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims.

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.

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

School Food Service - Continued

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. No exceptions were noted.

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

We note that the School Food Service has incurred operating losses. As of June 30, 2020, the accumulated deficit is \$312,570. Increasing the appropriation in the general fund for a budgetary transfer out to the Food Service Fund should be considered during fiscal year 2022 if other revenue sources will not increase.

We also inquired of management about the emergency COVID-19 procedures/practices that the SFA instituted to provide meals to eligible 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.

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.

Finding 2021-008*

In our review of student files while performing state enrollment related procedures we noted the following:

- a. Eight (8) students classified as a Special Education (SpEd) student in Charter School Enrollment System (CHE) has no Individualized Education Program (IEP) effective as of October 2020 on file.
- b. Fourteen (14) IEPs are missing parent and/or social worker's signatures.
- c. Ten (10) students were classified as "free" in CHE but should have been classified as "denied" based on the completed application and income information on file and the Master Eligibility List (MEL).
- d. Twelve (12) students samples selected was classified "reduced" in CHE but should have been classified as "free" based on the completed application and income information on file and the MEL.
- e. Two (2) students samples selected was classified "free" in CHE but should have been classified as "reduced" based on the completed application and income information on file and the MEL.
- f. Date of birth of one (1) student reported in CHE was different from the date of birth in the student records.

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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**

Charter School Enrollment System/Charter School Aid - Continued

Finding 2021-008* - continued

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, 2021 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).

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.


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

**ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE - CONTINUED**


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,



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



Galleros Robinson CPAs, LLP
Certified Public Accountants

February 28, 2022
Cream Ridge, New Jersey

**MARION P. THOMAS CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF OCTOBER 15, 2020**

Grades	Submission to DOE reported On Roll	Reported on workpapers		50% Verification required 10/15/20		Verified signed registration forms		Verified # days enrolled		Submission to DOE Reported Special Ed/			Verified # days Service Provided		Low Income		Verified documentation	
		On Roll	workpapers	Errors	required 10/15/20	Verified signed registration forms	Errors	Verified # days enrolled	Errors	Bilingual	Verified documentation	Errors	Verified # days Service Provided	Errors	Low Income	Verified documentation	Errors	
Pre-Kindergarten	55	55	-	28	28	-	28	-	-	-	-	-	-	51	51	-		
Kindergarten	77	77	-	39	39	-	39	-	-	-	-	-	-	72	72	-		
One	99	99	-	50	50	-	50	-	1	1	-	1	-	92	92	-		
Two	85	85	-	43	43	-	43	-	6	6	-	6	-	75	75	-		
Three	94	94	-	46	46	-	46	-	11	10	1	10	1	72	72	-		
Four	117	117	-	58	58	-	58	-	7	7	-	7	-	94	94	-		
Five	112	112	-	56	56	-	56	-	9	9	-	9	-	88	88	-		
Six	105	105	-	52	52	-	52	-	6	5	1	5	1	91	91	-		
Seven	125	125	-	63	63	-	63	-	13	12	1	12	1	113	113	-		
Eight	121	121	-	61	61	-	61	-	11	11	-	11	-	99	99	-		
Nine	89	89	-	45	45	-	45	-	11	9	2	9	2	61	59	2		
Ten	109	109	-	55	55	-	55	-	16	13	3	13	3	87	85	2		
Eleven	132	132	-	66	66	-	66	-	23	23	-	23	-	97	92	5		
Twelve	124	124	-	61	61	-	61	-	23	23	-	23	-	91	90	1		
Total	1444	1,444	-	723	723	-	723	-	137	129	8	129	8	1,183	1,173	10		
Percentage			0.0%			0%		0%			6%		6%			1%		

**MARION P. THOMAS CHARTER SCHOOL
APPLICATION FOR CHARTER SCHOOL AID
ENROLLMENT COUNT AS OF JUNE 30, 2021**

Grades	Submission to DOE reported On Roll	Reported on workpapers		50% Verification required 6/30/21		Verified signed registration forms		Verified # days enrolled		Submission to DOE Reported Special Ed/			Verified # days Service Provided			Low Income		Verified documentation	
		workpapers	Errors	required 6/30/21	Verified signed registration forms	Errors	Verified # days enrolled	Errors	Bilingual	documentation	Errors	Service Provided	Errors	Low Income	Verified documentation	Errors			
Pre-Kindergarten	60	60	-	30	30	-	30	-	-	-	-	-	51	51	-				
Kindergarten	83	83	-	42	42	-	42	-	-	-	-	-	75	75	-				
One	100	100	-	50	50	-	50	-	1	1	-	1	93	93	-				
Two	91	91	-	46	46	-	46	-	6	6	-	6	77	77	-				
Three	100	100	-	49	49	-	49	-	10	9	1	9	75	75	-				
Four	111	111	-	55	55	-	55	-	6	6	-	6	88	88	-				
Five	114	114	-	57	57	-	57	-	8	8	-	8	89	89	-				
Six	108	108	-	53	53	-	53	-	7	6	1	6	91	91	-				
Seven	131	131	-	66	66	-	66	-	14	13	1	13	116	116	-				
Eight	124	124	-	62	62	-	62	-	10	10	-	10	100	100	-				
Nine	87	87	-	44	44	-	44	-	10	8	2	8	58	56	2				
Ten	111	111	-	56	56	-	56	-	17	14	3	14	87	85	2				
Eleven	126	126	-	63	63	-	63	-	22	22	-	22	94	89	5				
Twelve	122	122	-	60	60	-	60	-	23	23	-	23	90	89	1				
Total	1,468	1,468	-	733	733	-	733	-	134	126	8	126	8	1,184	1,174	10			
Percentage			0.0%			0%		0%			6%		6%			1%			

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

EXCESS SURPLUS CALCULATION

June 30, 2021

SECTION 1

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 27,515,099 (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	\$ 3,555,336 (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2020-21 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ 23,959,763 (B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .02]	\$ 958,391 (B4)
Enter Greater of (B4) or \$250,000	\$ 958,391 (B5)
Increased by: Allowable Adjustment *	\$ _____ - (K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ 958,391 (M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2021 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 6,870,184 (C)
Decreased by:	
Year-end Encumbrances	\$ 1,635,498 (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)]	\$ 5,234,686 (U1)
Excess Surplus at June 30, 2021	\$ 4,276,295

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, 2021

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

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

YEAR ENDED JUNE 30, 2021

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

1. We recommend that Charter School consistently implement its purchasing procedures and comply with its policies on approvals and documentation for its expenditures. Also, expenditures should be recorded in the year incurred.
2. The Charter School should continue to review transactions proper classification of expenses in accordance with the NJ Department of Education Chart of Accounts.
3. The Charter School should perform monthly review of accounting records and perform reconciliation of key accounts throughout the year.
4. The Board Secretary's Report and Treasurer's report should be presented monthly to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36).
5. The Charter School should ensure that federally funded employee salaries have a completed semi-annual or monthly time and activity certification in accordance with Uniform Guidance 2 C.F.R. 200.302.
6. The Charter School should ensure that federally funded programs should have adequate documentation in accordance with Uniform Guidance 2 C.F.R. 200.84.
7. The Charter School need to submit and pay the TPAF Reimbursements to State for Federal Salary Expenditures within the 90-day grant liquidation period required by the Office of Grants Management.

III. School Purchasing Programs

There are none.

IV. School Food Service

There are none.

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

AUDIT RECOMMENDATIONS SUMMARY

YEAR ENDED JUNE 30, 2021

V. Student Body Activities

There are none.

VI. Application for State School Aid

N/A.

VII. Charter School Enrollment System/Charter School Aid

8. 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.

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 except those that has asterisk (*).