

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
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FINDINGS - FINANCIAL,
COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
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BKR International

December 9, 2021

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, 2021, and have issued our report thereon dated December 9, 2021.

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 9, 2021, 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, 2021

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

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 indicate any discrepancies with respect to signatures, certification and supporting documentation.

Finding 2021-001:

During our review of internal controls, it was noted that preparation of purchase orders, recording of disbursements, payroll disbursements, bank reconciliations, and general ledger adjusting journal entries can be performed by one person.

Recommendation:

It is recommended that the segregation of duties for the finance department of the Charter School be reviewed to improve internal controls and ensure that the preparation of purchase orders, recording of disbursements, payroll disbursements, bank reconciliations, and general ledger adjusting journal entries cannot be performed by one person.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Financial Planning, Accounting and Reporting (Cont'd)

Examination of Claims (Cont'd)

Management Response:

Management will ensure that the segregation of duties for the finance department of the Charter School be reviewed to improve internal controls.

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 not approved by the School Director and certified by the President of the Board of Trustees, School Business Administrator and Executive Director.

Finding 2021-002:

During our review of payroll registers, it was noted that all required signatures were not obtained for every payroll register.

Recommendation:

It is recommended that all payroll registers are approved by the School Director and certified by the President of the Board of Trustees, School Business Administrator and Executive Director.

Management Response:

Management will ensure that all payroll registers are approved by the School Director and certified by the President of the Board of Trustees, School Business Administrator and Executive Director.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made on a test basis as of June 30, 2021 for proper classification of orders as reserve for encumbrances and accounts payable. We have no comments.

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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

Financial Planning, Accounting and Reporting (Cont'd)

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 2021-003:

The Charter School did not submit the June 30, 2021 Board Secretary and Treasurer's reports to the County Superintendent by August 1st. However, since the reports were 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.

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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

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, 2021. 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.

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"

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.

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.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

School Purchasing Programs (Cont'd)

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

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.

Finding 2021-004:

During our review of professional service contracts, it was noted that certain professional services were not approved in the Board minutes.

Recommendation:

It is recommended that professional service contracts be approved by the Board and recorded in the minutes.

Management Response:

Management will ensure that professional service contracts are approved by the Board and recorded in the minutes.

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. Minor exceptions were noted in the meal count records tested.

Finding 2021-005:

During our testing of the meal count records, it was noted that the Charter School underclaimed meals in the amount of \$330. As the amount of the underclaim is minor, no formal recommendation is deemed necessary.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The District utilizes a food service management company (FMSC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FMSC Cost Reimbursable Fixed Price contract/addendum were reviewed and audited. The FMSC contract does not include an operating results provision which guarantees that the food service program will breakeven/return a profit. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service account and reconciled to supporting documentation at least annually. No exceptions were noted.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

School Food Service (Cont'd)

Expenditures were separately recorded as food, labor, and other costs. Vendor invoices were reviewed, and costs verified on a test basis. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained to substantiate the nonprofit status of the School Food Service Fund. No exceptions were noted.

The SFA recorded and maintained separate supporting documentation for additional costs (food, supplies, transportation, etc.) applicable to the implementation of the COVID-19 meal service under SSO or SFSP program requirements.

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

The FSMC did not apply for and receive a loan in accordance with the Payroll Protection Plan.

Net cash resources exceeded three months average expenditures.

Finding 2021-006:

During our review of the Food Service fund, it was noted that net cash resources exceeded three months average expenditures.

Recommendation:

It is recommended that the Charter School develop a plan to utilize the excess cash resources in the food service fund.

Management Response:

Management will ensure that a plan is developed to utilize the excess cash resources in the food service fund.

Time sheets and labor costs provided to the District by the Food Service contractor were reviewed on a test basis without exception. Payroll records were maintained on all School Food Service employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. Minor exceptions were noted with the edit check worksheets. See Finding 2021-005.

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Continued)

School Food Service (Cont'd)

Applications for free and reduced-price meals were reviewed for completeness and accuracy. The number of free and reduced-price meals claimed as served was compared to the number of valid applications/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced-price meal policy was reviewed for uniform administration throughout the school district. 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 not purchased, prepared, or offered for sale.

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

Student Body Activities

In planning and performing our audit of the financial statements of the Board of Trustees, we considered the condition of the Student Activities 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.

Enrollment Counts and Submission to the Department

Our audit procedures included a test of information reported on the enrollment count reports for October 15, 2020 and the last day of school for on-roll, special education, bilingual and low-income students, 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 with exceptions. The information included on the workpapers was verified on a test basis with minor exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding 2021-007:

During our review of the Charter School Enrollment Report (CHE) it was noted that the on-roll registers did not agree to what was reported on the CHE.

Recommendation:

It is recommended that greater care is taken to ensure that student enrollment data by grade level counts are accurately reflected on the Charter School Enrollment Report (CHE).

Management Response:

Management will ensure that greater care be taken to ensure that student enrollment data by grade level counts are accurately reflected on the Charter School Enrollment Report (CHE).

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(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.

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

GASB Statement No. 87, *Leases*, is effective for the fiscal year ended June 30, 2022. Under this statement, the District will be required to recognize a lease liability and an intangible right-to-use asset for each lease agreement with a lease term in excess of 12 months. This statement will enhance the comparability of financial statements among governments by requiring the reporting of leases under a single model. Additionally, certain leases that are currently not reported will be under this statement.

COVID-19 Federal Funding

It is likely that the District will undergo some review of its COVID-19 federal funding if only at a desk review level by state and/or federal agencies. We strongly suggest that the District ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the District ensures that these funds are accounted for in the state account numbers designated by the NJ Department of Education and that any applicable Board policies are current with respect to federal grant requirements.

Sick and Vacation Leave

It is suggested that the District consult with its attorney to ensure that its negotiated labor contracts, individual employee agreements and employee policies, as applicable, are in accordance with New Jersey statutes regarding unused sick and vacation leave.

Status of Prior Year's Findings/Recommendations

The prior year recommendations regarding the encumbrances and accounts payables being properly classified, public school contract law, student activity deposits and travel reports were 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, 2021

<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>
<u>Seamless Summer Option:</u>							
National School							
Lunch							
(High Rate)	Free	65,606	13,218	13,277	59	\$ 3.60	\$ 212
National School							
Breakfast							
(Severe Rate)	Free	<u>65,675</u>	<u>13,218</u>	<u>13,270</u>	<u>52</u>	2.26	<u>118</u>
	TOTAL	<u>131,281</u>	<u>26,436</u>	<u>26,547</u>	<u>111</u>		<u>330</u>
NET (OVER)/UNDER CLAIM							<u>\$ 330</u>

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Food Service Fund	
<u>Net Cash Resources:</u>		
Current Assets*:		
B-4 Cash & Cash Equiv.	\$ 284,005	
B-4 Due from Other Governments	50,091	
B-4 Other Receivable	185	
B-4 Interfund Receivable	40,281	
Current Liabilities:		
B-4 Less Accounts Payable	(5,114)	
Net Cash Resources	\$ 369,448	(A)
<u>Net Adjustment to Total Operating Expenses:</u>		
B-5 Total Operating Expenses	\$ 193,912	
B-5 Less Depreciation	(3,381)	
Adjusted Total Operating Expenses	\$ 190,531	(B)
<u>Average Monthly Operating Expenses:</u>		
(B) Divided by 10	\$ 19,053	(C)
<u>Three times Monthly Average Operating Expenses:</u>		
3 times (C)	\$ 57,159	(D)

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

TOTAL IN BOX (A)	\$ 369,448	
LESS: TOTAL IN BOX (D)	57,159	
NET	\$ 312,289	
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, 2020

	Submission to DOE Reported on Roll	50% Verification Required 10/15/20			Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Submission to DOE Reported			Verified Docu-mentation	Errors	Selected Low Income	Verified Docu-mentation	Errors
		Reported on Workpapers	Required	Errors				Special Ed/ Bilingual	Special Ed/ Bilingual	Low Income					
Kindergarten	65	65	33	33	(1)	33	21	21	21	21	25	51	25	25	(1)
Grade 1	58	62	31	32	(4)	32	12	12	12	12	27	52	26	27	2
Grade 2	63	64	32	32	(1)	32	16	16	16	16	29	52	31	29	2
Grade 3	63	64	32	32	(1)	32	11	11	11	11	29	52	29	29	(2)
Grade 4	64	64	32	32		32	17	17	17	17	30	53	28	30	5
Grade 5	64	64	32	32		32	4	4	4	4	26	58	31	26	(4)
Grade 6	62	64	32	31	(2)	31	3	3	3	3	30	55	26	30	1
Grade 7	61	62	31	30	(1)	30	3	3	3	3	27	55	28	27	(1)
Grade 8	64	65	33	31	(1)	31	3	3	3	3	28	55	27	28	(1)
Totals	564	574	287	285	(10)	285	90	90	90	90	483	251	251	251	-0 -
Percentage Error					<u>1.74%</u>						<u>0.00%</u>				<u>0.00%</u>

ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR 2021

	Submission to DOE Reported on Roll	50% Verification Required 6/30/21			Verified Signed Registration Forms	Errors	Verified # Days Enrolled	Submission to DOE Reported			Verified Docu-mentation	Errors	Selected Low Income	Verified Docu-mentation	Errors
		Reported on Workpapers	Required	Errors				Special Ed/ Bilingual	Special Ed/ Bilingual	Low Income					
Kindergarten	63	71	32	32	(8)	33	21	21	21	21	25	51	25	25	(1)
Grade 1	57	66	32	32	(9)	32	12	12	12	12	26	52	26	26	2
Grade 2	63	70	32	32	(7)	32	16	16	16	16	31	52	31	31	2
Grade 3	61	70	32	32	(9)	32	11	11	11	11	29	50	29	29	(2)
Grade 4	62	67	32	32	(5)	32	17	17	17	17	28	53	28	28	5
Grade 5	63	69	32	32	(6)	32	4	4	4	4	31	58	31	31	(4)
Grade 6	59	68	32	32	(9)	31	3	3	3	3	26	51	26	26	1
Grade 7	62	68	29	29	(6)	30	3	3	3	3	28	55	28	28	(1)
Grade 8	64	71	32	32	(7)	31	3	3	3	3	27	55	27	27	(1)
Totals	554	620	285	285	(66)	285	90	90	90	90	477	251	251	251	-0 -
Percentage Error					<u>10.65%</u>						<u>0.00%</u>				<u>0.00%</u>

MARIA L. VARISCO-ROGERS CHARTER SCHOOL
SUMMARY OF RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

It is recommended that:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
Finding 2021-001 - The segregation of duties for the finance department of the Charter School be reviewed to improve internal controls.

Finding 2021-002 - All payroll registers are approved by the School Director and certified by the President of the Board of Trustees, School Business Administrator and Executive Director.
3. School Purchasing Program
Finding 2021-004 - Professional service contracts are approved by the Board and recorded in the minutes.
4. School Food Service
Finding 2021-006 - The Charter School develop a plan to utilize the excess cash resources in the food service fund.
5. Transportation
None
6. Student Body Activities
None
7. Enrollment Counts and Submission to the Department
Finding 2021-007: Greater care is taken to ensure that student enrollment data by grade level counts are accurately reflected on the Charter School Enrollment Report (CHE).
8. Facilities and Capital Assets
None
9. Miscellaneous
None
10. Status of Prior Year's Findings/Recommendations
The prior year recommendations regarding the encumbrances and accounts payables being properly classified, public school contract law, student activity deposits and travel reports were resolved in the current year.