

**WEEHAWKEN  
BOARD OF EDUCATION**

**Auditor's Management Report on  
Administrative Findings –  
Financial, Compliance and Performance**

**For the Fiscal Year Ended June 30, 2022**

# **WEEHAWKEN BOARD OF EDUCATION**

**Auditor's Management Report on  
Administrative Findings -  
Financial, Compliance and Performance**

**For the Fiscal Year Ended  
June 30, 2022**

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TAX ID# 22-6002387

**Exhibit B**

**Report of Independent Auditors**

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

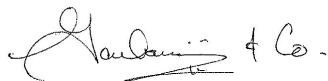
We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Weehawken School District in the County of Hudson for the year ended June 30, 2022 and have issued our report thereon dated March 8, 2023.

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 Weehawken Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



Paul W. Garbarini, CPA  
Registered Municipal Accountant  
No. 534  
Licensed Public School Accountant  
No. 2415



Garbarini & Co. P.C. CPAs

River Edge, New Jersey  
March 8, 2023

**Exhibit C**

**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 Education, and the records of the various funds under the auspices of the Board of Education, the “District”.

**Administrative Practices and Procedures**

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district’s CAFR.

Officials’ Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Matthew Whitford	Business Administrator	250,000
Lisa Toscano	Treasurer	250,000

There is a Public Employee’s Faithful Performance Blanket Position Bond with the North Jersey Insurance Service Fund covering all other employees with multiple coverage of \$ 250,000.

P.L.2020,c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were less than estimated cost. The Board made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23-3.1(f) 3.

**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.

## **Administrative Findings – Financial, Compliance and Performance**

### **Financial Planning, Accounting and Reporting(continued)**

#### **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 Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

Salary withholdings were always promptly remitted to the proper agencies, including health benefits premium amounts withheld due to general fund. Salaries were verified to the contracts and salary guide on a test basis and appear to be in agreement except as noted below.

Payrolls were delivered to the treasurer of school moneys with warrant made to his order for the full amount of each payroll.

#### ***Finding 2022-001 (ACFR Finding2022-001):***

Three (3) employees were not removed from health, prescription, and dental benefit plans upon termination of employment. An additional two (2) employees were dually covered under both dental plans, regular and "buy up." One (1) employee had dual coverage under regular dental plan and second coverage under wife's family dental coverage under "buy up" plan. One employee remained on health plans for 13 months, one for 16 months, and one for two months. Two of these employees were still on the plan as of the time of our audit. The cost to the District was approximately \$54,700 for keeping these employees on the health benefit plans.

#### ***Recommendation:***

Terminated and retired employees should be promptly removed from the health, prescription, and dental plans. Plans should also be reviewed to ascertain that employees are not covered twice for the same service.

#### ***Finding 2022-002 (Prior year finding 2021-001):***

During the testing of employee salaries, it was determined that two employees out of thirteen health benefit waivers were calculated incorrectly. The Business Administrator was informed, and corrections will be made.

#### ***Recommendation:***

Better care should be taken when calculating employee health benefit waivers.

#### ***\*Finding 2022-003 (Prior year finding 2021-002):***

During the testing of employee salaries it was determined that eight employees out of twenty tested did not have documentation to indicate that identification was verified in accordance with I-9 "Employment Eligibility Verification" requirements. Four employees did not have the required W-4, "Employee's Withholding Certificate" on file.

## **Administrative Findings – Financial, Compliance and Performance**

### **Financial Planning, Accounting and Reporting(continued)**

#### Payroll Account (continued)

##### ***Recommendation:***

That employees must present acceptable documents evidencing identity and employment authorization and withholding certificate. The District must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9. The W-4 determines the correct amount to withhold for federal taxes.

##### ***Finding 2022-004:***

During the testing of employee salaries, it was determined that one employee out of twenty employees tested was underpaid. This also resulted in the in the incorrect amount reported on the pension IROC (Internet Based Report of Contributions) report.

##### ***Recommendation:***

That employee salaries be reviewed to ascertain they agree with contract approved amounts and that those correct amounts be reported on the pension IROC report.

##### ***Finding 2022-005:***

During the testing of salaries, it was determined that three employees out of 20 employees tested had the incorrect health benefit contribution withheld.

##### ***Recommendation:***

That employee health benefit contributions be reviewed for accuracy.

#### Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was performed as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable.

#### Travel

A review of the approved District's travel policy was made to ensure compliance with N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

An examination of travel reimbursements was made to ensure proper authorization was given and to ensure that travel expenses were under the maximum travel reimbursement rate. No findings were noted.

## **Administrative Findings – Financial, Compliance and Performance**

### **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, no major overall transaction error rate occurred, and no additional procedures were deemed necessary to test the propriety of expenditure classification.

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

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

#### **Board Secretary's Records**

A review of the financial and accounting records maintained by the board secretary indicated no findings required to be reported herein except for:

##### ***Finding 2022-006***

The Board Secretary's and Treasurer's reports were not always presented monthly to the board as prescribed (*N.J.S.A.18A:17-9* and *18A:17-36* ).

##### **Recommendation:**

The Board Secretary's and Treasurer's reports should be presented monthly to the board as prescribed.

#### **Treasurer's Records**

A review of the financial and accounting records maintained by the treasurer indicated no findings required to be reported herein.

#### **Pupil Transportation**

Our report procedures included a test of on roll status reported in the 2021-22 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.

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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.



## **Administrative Findings – Financial, Compliance and Performance**

### **Financial Planning, Accounting and Reporting(continued)**

#### **Elementary and Secondary Education Act (E.S.E.A.) as amended by 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 projects under Title I and VI of the Elementary and Secondary Education Acts as amended and reauthorized.

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

The district'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.

#### **T.P.A.F. Reimbursement**

Our audit procedure included a test of the biweekly reimbursements filed with the Department of Education for district employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Reports for all federal awards for school districts 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 reimbursement and 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 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 \$20,200 for 2021-22.

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 result of our examination indicated that there were no individual payment, contract, and agreement made for the performance of work of goods and services, in excess of the statutory thresholds where there had been advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

## **Administrative Findings – Financial, Compliance and Performance**

### **School Food Service (Audited as major federal program)**

#### **PUBLIC HEALTH EMERGENCY**

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. Governor Murphy's emergency declaration ended June 4, 2021; however, the United States Department of Agriculture's federal waiver continued through June 30, 2022. Food Service Agencies operated under this federal waiver.

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 could also choose to participate in the National School Lunch Program utilizing standard counting and claiming practices.

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 free and reduced-price meal eligible students during the emergency.

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts and meal count records were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) 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 FSMC Cost Reimbursable Fixed Price or Non-Competitive Emergency Procurement contract/addendum were reviewed and audited. The FSMC contract does not include an operating results provision which guarantees that the food service program will either break even or return a profit. All vendor discounts, rebates, and credits from vendors and/or FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed, and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

The cash disbursement records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate non-profit status of the school food service.

## **Administrative Findings – Financial, Compliance and Performance**

### **School Food Service (Audited as major federal program) Continued:**

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

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

Net cash resources did exceed three months average expenditures. The District is currently charging the minimum rate for paid lunch. The administrator has indicated the Child Nutrition Program is meeting all federal and state guidelines.

Timesheets were reviewed, and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the District. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

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 and/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 and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provision 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.

USDA Food Distribution Program commodities were received, and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (CAFR Schedule B-5) does not separate program and non-program revenue AND program and non-program cost of goods sold as this is no longer required.

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

## **Administrative Findings – Financial, Compliance and Performance**

### **Student Body Activities**

During our review of the student activity funds, the following items were noted:

#### ***Finding 2022-007:***

Our examination of receipts from the student activity accounts revealed that twelve out of twenty-five deposits tested did not have supporting documentation. There were 2 instances of receipts not deposited within 48 hours.

#### ***Recommendation:***

All deposits should have supporting documentation and be deposited within 48 hours of receipt.

Our examination of expenditures from the student activity accounts revealed that one out of twenty disbursements tested did not have supporting documentation. This was an isolated instance that does not require a recommendation.

### **Application for State School Aid Summary**

Our audit procedures included a test of information reported in the October 15, 2021 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 work papers without exception. The information that was included on the work papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained work papers on the prescribed state forms or their equivalent.

The District has adequate written procedures for the recording of student enrollment data.

### **Facilities and Capital Assets**

Our procedures included a review of the transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

#### ***Finding 2022-008***

The Capital Asset records were not updated for additions and disposals of capital assets made during the year. Fixed assets were not tagged. Depreciation schedule was updated for additions only and depreciation was calculated.

#### ***Recommendation:***

That fixed asset schedule be updated every year and that all assets are tagged. If a fixed asset inventory company is to be used, they should be contacted before year end to avoid delays.

## **Administrative Findings – Financial, Compliance and Performance**

### **Testing for Lead of All Drinking Water in Educational Facilities**

The school District adhered to all requirements of N.J.A.C. 26-1.2 ad 12.4 related to testing for lead of all drinking water in educational facilities.

The school district did submit 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. Corrective action had been taken on all prior year findings with the exception of the following, which is repeated in this year's recommendations noted as current year finding 2021-001, 2021-002.

#### ***Recommendation 2021-001:***

Better care should be taken when calculating employee health benefit waivers.

#### ***Recommendation 2021-002:***

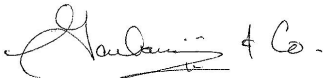
That employees must present acceptable documents evidencing identity and employment authorization. The District must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9.

### **Acknowledgment**

We received the complete cooperation of all officials of the school district and greatly appreciate the courtesies extended to the members of the audit team.



Paul W. Garbarini, CPA  
Registered Municipal Accountant  
No. 534  
Public School Accountant  
No. 2415



Garbarini & Co. P.C. CPAs  
River Edge, New Jersey  
March 8, 2023

**SCHEDULE OF MEAL COUNTY ACTIVITY**

**WEEHAWKEN BOARD OF EDUCATION  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER) / UNDER CLAIM - FEDERAL  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE</u>	<u>(OVER) UNDER CLAIM</u>
National School Lunch (Regular Rate)	Paid				-	0.37	\$ -
National School Lunch (Regular Rate)	Reduced				-	3.28	-
National School Lunch (Regular Rate \$4.3175 July 1- Dec 31)	Free	45,633	45,633	45,633	-	4.3175	-
National School Lunch (Regular Rate \$4.5625 Jan 1- June 30)	Free	72,674	72,674	72,674	-	4.5625	-
	<b>TOTAL</b>	<u>118,307</u>	<u>118,307</u>	<u>118,307</u>	<u>-</u>		<u>-</u>
National School Lunch	HHFKA-PB Lunch Only				-	0.07	-
School Breakfast (Severe Needs Rate)	Paid				-	0.33	-
School Breakfast (Severe Needs Rate)	Reduced				-	2.05	-
School Breakfast (Severe Needs Rate 2.4625 July 1-Dec. 31)	Free	4,891	4,891	4,891	-	2.4625	-
School Breakfast (Severe Needs Rate 2.605 Jan 1-June 30)	Free	12,286	12,286	12,286	-	2.6050	-
	<b>TOTAL</b>	<u>17,177</u>	<u>17,177</u>	<u>17,177</u>	<u>-</u>		<u>-</u>
<b>Net (Over) Underclaim</b>							<u>\$ -</u>

**SCHEDULE OF MEAL COUNTY ACTIVITY**

**WEEHAWKEN BOARD OF EDUCATION  
FOOD SERVICE FUND  
NUMBER OF MEALS SERVED AND (OVER) / UNDER CLAIM - STATE  
ENTERPRISE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>PROGRAM</u>	<u>MEAL CATEGORY</u>	<u>MEALS CLAIMED</u>	<u>MEALS TESTED</u>	<u>MEALS VERIFIED</u>	<u>DIFFERENCE</u>	<u>RATE</u>	<u>(OVER) UNDER CLAIM</u>
State Reimbursement - National School Lunch (Regular Rate)	Paid				-	0.100	\$ -
State Reimbursement - National School Lunch (Regular Rate)	Reduced				-	0.105	-
State Reimbursement - National School Lunch (Regular Rate)	Free	118,307	118,307	118,307	-	0.105	-
		<u>118,307</u>	<u>118,307</u>	<u>118,307</u>	<u>-</u>		<u>-</u>
	<b>TOTAL</b>	<u>118,307</u>	<u>118,307</u>	<u>118,307</u>	<u>-</u>		<u>-</u>
Net (Over) Underclaim							<u>\$ -</u>

**WEEHAWKEN BOARD OF EDUCATION  
NET CASH RESOURCE SCHEDULE  
PROPRIETARY FUNDS - FOOD SERVICE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Net Cash Resources:</u>	<b>Food Service B - 4/5</b>
<b>CAFR</b> *	
B-4	Cash & Cash Equiv. \$ 128,953
B-4	Due from Other Gov'ts
B-4	Accounts Receivable 54,685
B-4	Investments
<b>CAFR</b>	
B-4	Less Accounts Payable (22,797)
B-4	Less Accruals
B-4	Less Due to Other Funds
B-4	Less Deferred Revenue
	Net Cash Resources <b>\$ 160,841 (A)</b>

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp. 477,178
B-5	Less Depreciation (7,721)
	Adj. Tot. Oper. Exp. <b>\$ 469,457 (B)</b>

Average Monthly Operating Expense:

B / 10	<b>\$ 46,946 (C)</b>
--------	----------------------

Three times monthly Average:

3 X C	<b>\$ 140,837 (D)</b>
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TOTAL IN BOX A	\$ 160,841
LESS TOTAL IN BOX D	\$ 140,837
NET	<b>\$ 20,004</b>
From above:	
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>	
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>	

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

SOURCE - USDA resource management comprehensive review form



**SCHEDULE OF AUDITED ENROLLMENTS**

**WEEHAWKEN BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021**

	2021-2022 Application for State School Aid						Sample for Verification						Private School for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Workpapers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as 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	76		76		0		76		76		0					
Full Day Kindergarten	93		93		0		93		93		0					
One	75		75		0		75		75		0					
Two	89		89		0		89		89		0					
Three	74		74		0		74		74		0					
Four	70		70		0		70		70		0					
Five	76		76		0		76		76		0					
Six	74		74		0		74		74		0					
Seven	84		84		0		84		84		0					
Eight	89		89		0		89		89		0					
Nine	83		83		0		83		83		0					
Ten	67		67		0		67		67		0					
Eleven	72		72		0		72		72		0					
Twelve	88		88		0		88		88		0					
<b>Subtotal</b>	<u>1,110</u>	<u>0</u>	<u>1,110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,110</u>	<u>0</u>	<u>1,110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sp Ed - Elementary	62		62		0		62		62		0		2	2	2	0
Sp Ed - Middle School	40		40		0		40		40		0		0	0	0	0
Sp Ed - High School	47		47		0	0	47		47		0	0	3	3	3	0
<b>Subtotal</b>	<u>149</u>	<u>0</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149</u>	<u>0</u>	<u>149</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
<b>Total</b>	<u>1,259</u>	<u>0</u>	<u>1,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,259</u>	<u>0</u>	<u>1,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

**SCHEDULE OF AUDITED ENROLLMENTS**

**WEEHAWKEN BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Preschool	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Kindergarten	10	10	0	10	10	0	2	2	0	2	2	0
One	20	20	0	20	20	0	1	1	0	1	1	0
Two	17	17	0	17	17	0	2	2	0	2	2	0
Three	20	20	0	20	20	0	4	4	0	4	4	0
Four	23	23	0	23	23	0	4	4	0	4	4	0
Five	27	27	0	27	27	0	2	2	0	2	2	0
Six	23	23	0	23	23	0	0	0	0	0	0	0
Seven	31	31	0	31	31	0	2	2	0	2	2	0
Eight	30	30	0	30	30	0	1	1	0	1	1	0
Nine	25	25	0	25	25	0	6	6	0	6	6	0
Ten	16	16	0	16	16	0	3	3	0	3	3	0
Eleven	20	20	0	20	20	0	1	1	0	1	1	0
Twelve	34	34	0	34	34	0	0	0	0	0	0	0
<b>Subtotal</b>	<u>296</u>	<u>296</u>	<u>0</u>	<u>296</u>	<u>296</u>	<u>0</u>	<u>28</u>	<u>28</u>	<u>0</u>	<u>28</u>	<u>28</u>	<u>0</u>
Sp Ed - Elementary	32	32	0	32	32	0	1	1	0	1	1	0
Sp Ed - Middle School	23	23	0	23	23	0	3	3	0	3	3	0
Sp Ed - High School	29	29	0	29	29	0	1	1	0	1	1	0
<b>Subtotal</b>	<u>84</u>	<u>84</u>	<u>0</u>	<u>84</u>	<u>84</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>
Low Inc. out of District			0			0	0	0		0	0	
<b>Total</b>	<u>380.0</u>	<u>380.0</u>	<u>0</u>	<u>380.0</u>	<u>380.0</u>	<u>0</u>	<u>33</u>	<u>33</u>	<u>0</u>	<u>33</u>	<u>33</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>						Reg. Avg.(Mileage) = Regular Including Grade PK students (Part A)	Reg. Avg.(Mileage) = Regular Excluding Grade PK students If Applicable	Spec. Avg. = Special Ed. With Special Needs	<u>Reported</u>	<u>Re-Calculated</u>
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors					
Reg. - Public Schools, col. 1	0	0	0	0	0	0			0.9	0.9	
Reg-SpEd, col. 4	7	7	0	7	7	0					
Transported - Non public, col. 2	0	0	0	0	0	0					
Special Ed Spec, col. 6	17	17	0	17	17	0					
Totals	<u>24</u>	<u>24</u>	<u>0</u>	<u>24</u>	<u>24</u>	<u>0</u>			11.6	11.6	
Percentage Error			<u>0.00%</u>			<u>0.00%</u>					

**SCHEDULE OF AUDITED ENROLLMENTS**

**WEEHAWKEN BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2021**

	<b>Resident LEP NOT Low Income</b>			<b>Sample for Verification</b>		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool	0	0	0	0	0	0
Full Day Kindergarten	7	7	0	7	7	0
One	3	3	0	3	3	0
Two	8	8	0	8	8	0
Three	3	3	0	3	3	0
Four	3	3	0	3	3	0
Five	5	5	0	5	5	0
Six	2	2	0	2	2	0
Seven	4	4	0	4	4	0
Eight	6	6	0	6	6	0
Nine	5	5	0	5	5	0
Ten	2	2	0	2	2	0
Eleven	3	3	0	3	3	0
Twelve	4	4	0	4	4	0
<b>Subtotal</b>	<b>55</b>	<b>55</b>	<b>0</b>	<b>55</b>	<b>55</b>	<b>0</b>
Sp Ed - Elementary	1	1	0	1	1	0
Sp Ed - Middle School	1	1	0	1	1	0
Sp Ed - High School	1	1	0	1	1	0
<b>Subtotal</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>
Low Inc. out of District						
<b>Total</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>58</b>	<b>58</b>	<b>0</b>
Percentage Error			<b>0.00%</b>			<b>0.00%</b>

Excess Surplus Calculation

**Excess Surplus Calculation  
REGULAR DISTRICT**

**SECTION 1**

**A. 4% Calculation of Excess Surplus**

2021-22 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 30,823,659 (B)
<b>Increased By:</b>	
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 fro PreK-Inclusion	\$ - (B1d)
<b>Decreased By:</b>	
On-Behalf TPAF Pension & Social Security	(5,661,888) (B2a)
Assets Acquired Under Capital Leases	\$ - (B2b)
Adjusted 2021 - 22 General Fund Expenditures [(B) + (B1's) - (B2's)]	<u>\$ 25,161,771 (B3)</u>
% of Adjusted 2021 - 22 General Fund Expenditures [(B3) times .04]	\$ 1,006,471 (B4)
Enter greater of (B4) or \$250,000	\$ 1,006,471 (B5)
Increased by: Allowable Adjustment )Extraordinary Aid	<u>\$ 772,177 (K)</u>
Maximum Unassigned Fund Balance [(B5) +(K)]	<u>\$ 1,778,648 (M)</u>

**SECTION 2**

Total General Fund - Fund Balances @ 6-30-22 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 7,591,819 (C)
<b>Decreased By:</b>	
Year End Encumbrances	\$ (1,244,026) (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	_____ (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ (1,907,403) (C3)
Other Restricted/ Reserved Fund Balances	
Capital Reserve \$300,000/ Maintenance Reserve \$300,000	\$ (1,300,000) (C4)
Assigned -- Designated for Subsequent Year's Expenditures	_____ (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ 3,140,390 (U1)</u>

**SECTION 3**

Restricted Fund Balance - Excess Surplus [(U) - (M)] IF NEGATIVE ENTER -0-	<u>\$ 1,361,742 (E)</u>
<b><u>Recapitulation of Excess Surplus as of June 30, 2022</u></b>	
Reserved Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 1,907,403 (C3)
Reserved Excess Surplus [(E)]	\$ 1,361,742 (E)
Total Excess Surplus [(C3) + (E)]	<u>\$ 3,269,145 (D)</u>

**Administrative Findings – Financial, Compliance and Performance**

**AUDIT RECOMMENDATIONS SUMMARY**

**For the Fiscal Year Ended June 30, 2022**

**Weehawken Board of Education**

**Exhibit G**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

Payroll

**2022-001 (ACFR Finding 2022-001)**

Terminated and retired employees should be promptly removed from the health, prescription, and dental plans. Plans should also be reviewed to ascertain that employees are not covered twice for the same service.

**2022-002 (Prior year finding 2021-001)**

Better care should be taken when calculating employee health benefit waivers.

**2022-003 (Prior year finding 2021-002)**

That employees must present acceptable documents evidencing identity and employment authorization and withholding certificate. The District must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9. The W-4 determines the correct amount to withhold for federal taxes.

**2022-004**

That employee salaries be reviewed to ascertain they agree with contract approved amounts and that those correct amounts be reported on the pension IROC report.

**2022-005**

That employee health benefit contributions be reviewed for accuracy.

Classification of Expenditures

None

Board Secretary Records

**2022-006:**

The Board Secretary's and Treasurer's reports should be presented monthly to the board as prescribed.

**Administrative Findings – Financial, Compliance and Performance**

**AUDIT RECOMMENDATIONS SUMMARY**

**For the Fiscal Year Ended June 30, 2022**

**Weehawken Board of Education**

**Exhibit G**

Elementary and Secondary Education Act (E.S.E.A.) as amended by Every Student Succeeds Act (ESSA)

None

Other Special Federal and/or State Projects

None

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

**2022-007:**

All deposits should have supporting documentation and be deposited within 48 hours of receipt.

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

**2022-008:**

That fixed asset schedule be updated every year and that all assets are tagged. If a fixed asset inventory company is to be used, they should be contacted before year end to avoid delays.

9. Testing for Lead of All Drinking Water in Educational Facilities

None

**Administrative Findings – Financial, Compliance and Performance**

**AUDIT RECOMMENDATIONS SUMMARY**

**For the Fiscal Year Ended June 30, 2022**

**Weehawken Board of Education**

**Exhibit 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. Corrective action had been taken on all prior year findings with the exception of the following, which is repeated in this year's recommendations noted as current year finding 2021-001, 2021-002.

***Recommendation 2021-001:***

Better care should be taken when calculating employee health benefit waivers.

***Recommendation 2021-002:***

That employees must present acceptable documents evidencing identity and employment authorization. The District must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9.