

VINELAND PUBLIC CHARTER SCHOOL  
COUNTY OF CUMBERLAND

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

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022



**VINELAND PUBLIC CHARTER SCHOOL**  
Auditor's Management Report on Administrative  
Findings - Financial, Compliance and Performance

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

The Honorable President and  
Members of the Board of Trustees  
Vineland Public Charter School  
County of Cumberland, 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 Vineland Public Charter School, in the County of Cumberland, State of New Jersey, as of and for the fiscal year ended June 30, 2022, which were separately issued in the Annual Comprehensive Financial Report dated March 14, 2023.

As part of our audit, we also 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 issued in conjunction with the Annual Comprehensive Financial Report of the Board of Trustees of the Vineland Public Charter School, for the fiscal year ended June 30, 2022, and is intended for the information of the Charter School's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Michael D. Cesaro  
Certified Public Accountant  
Public School Accountant No. CS 01191

Voorhees, New Jersey  
March 14, 2023

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE****SCOPE OF AUDIT**

The audit covered the financial transactions of the Board Secretary / School Business Administrator, the activities of the Board of Trustees, 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 Annual Comprehensive Financial Report (ACFR).

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

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Amount</u></b>
Dennis Zakroff	Board Secretary / School Business Administrator	\$175,000.00

There is a blanket dishonesty bond covering all other employees with the following coverage: \$500,000.00 per loss.

**P.L.2020, c.44**

In accordance with P.L. 2021, c.163, the provisions of P.L. 2020, c.44 do not apply to Charter Schools or Renaissance School employers unless they have a collective negotiation agreement with any of their employees in effect on or after the effective date of P.L. 2020, c.44. The Charter School data certification was not completed by the chief school administrator as it was not required to be submitted.

**FINANCIAL PLANNING, ACCOUNTING, AND REPORTING****Examination of Claims**

Sampled claims paid during the fiscal year under audit did not indicate any reportable noncompliance with respect to signatures, certification, or supporting documentation.

**Payroll Account**

The net salaries of sampled employees of the Charter School were deposited in the net payroll account. Employees' payroll deductions and the employer's share of fringe benefits were deposited in the payroll agency account.

Sampled payrolls were approved by the Executive Director and were certified by the President of the Board and the Board Secretary / School Business Administrator.

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefit premium withholdings due to the general fund.

Sampled payrolls were delivered to the Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

**Encumbrances and Accounts Payable**

A sample of outstanding issued purchase orders was made as of June 30 for proper classification of orders as encumbrances and accounts payable. Our sample did not indicate any reportable noncompliance with respect to classification of orders.

**FINANCIAL PLANNING, ACCOUNTING, AND REPORTING (CONT'D)**

**Travel**

Our procedures performed on travel expenditures during the fiscal year under audit did not indicate any reportable noncompliance.

**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 randomly sampled expenditure transactions. We also tested the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples did not indicate any reportable noncompliance with respect to classification of expenditures.

**Board Secretary's Records**

Our audit of the financial and accounting records maintained by the Board Secretary indicated that they were in satisfactory condition.

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

The E.S.E.A. financial exhibits are contained within the special revenue section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I, Titles II and Titles IV of the Every Student Succeeds Act.

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

The Charter School's other special projects were approved as listed on exhibits K-3 and K-4 located in the ACFR.

Our audit of the federal and state funds on a sample 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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned other special projects.

The audit of compliance for other special projects did not indicate any reportable noncompliance.

**TPAF Reimbursement**

Our audit procedures included a sample of the biweekly reimbursements employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.

**TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's final report(s) for all federal awards for the 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 made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management and N.J.S.A. 18A:66-90. The expenditure was inspected subsequent to the reimbursement and no exceptions were noted.

## **SCHOOL PURCHASING PROGRAMS**

### **Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and the school contracts in general, are available on the following website:

<https://www.state.nj.us/dca/divisions/dlgs/programs/lpcl.html>

Current statute is posted on the New Jersey Legislature website at:

<http://www.njleg.state.nj.us/>

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent) and \$32,000.00 (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 \$20,200.00 for 2021-22.

The Charter School's Members of 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 solicitor's opinion should be sought before a commitment is made.

Based on the results of our audit, 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.

## **STUDENT BODY ACTIVITIES**

Our audit of the financial and accounting records for student activities indicated that they were in satisfactory condition.

## **ENROLLMENT COUNTS AND SUBMISSIONS TO THE DEPARTMENT**

Our audit procedures included a sample of enrollment information on October 15, 2021 and the last day of school for on-roll, special education, bilingual and low-income. The results of our procedures are presented in the schedule of audited enrollments.

The Charter School maintained written procedures that appear to be adequate for the recording of student enrollment data.

## **FACILITIES AND CAPITAL ASSETS**

Our audit of the financial and accounting records for facilities and capital assets indicated that they were in satisfactory condition.

**MISCELLANEOUS**

**Testing for Lead of All Drinking Water in Education Facilities**

The Charter School complied with all the requirements of N.J.A.C. 6A: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'S FINDINGS**

There were no audit findings for the fiscal year ended June 30, 2021.

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2022.

**ACKNOWLEDGMENT**

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

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Michael D. Cesaro  
Public School Accountant No.01191

**VINELAND PUBLIC CHARTER SCHOOL**  
 APPLICATION FOR CHARTER SCHOOL AID  
 ENROLLMENT COUNT AS OF OCTOBER 15, 2021

Grade	Submission to DOE reported On Roll	Reported on Workpapers	Verified signed		Verified		Sample			Verified # days		Verified		
			Registration Forms	Errors	# days enrolled	Errors	Special Ed & or Bilingual	Verified Documentation	Errors	Service Provided	Errors	Low Income	Documentation	Errors
Full-Day Preschool	12	12			12							3	3	
Kindergarten	20	20			20							10	10	
One	31	31			31							17	17	
Two	20	20			20							15	15	
Three	23	23			23		1	1		1		17	17	
Four	29	29			29		4	4		4		19	19	
Five	27	27			27							18	18	
Six	19	19			19		1	1		1		9	9	
Seven	18	18			18		2	2		2		12	12	
Eight	18	18			18		2	2		2		10	10	
Nine														
Ten														
Eleven														
Twelve														
<b>Total</b>	<b>217</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>217</b>		<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>130</b>	<b>130</b>	<b>-</b>



**VINELAND PUBLIC CHARTER SCHOOL**  
 APPLICATION FOR CHARTER SCHOOL AID  
 ENROLLMENT COUNT AS OF LAST DAY OF SCHOOL YEAR 2022

Grade	Submission to DOE reported On Roll	Reported on Workpapers	Verified signed		Verified		Sample			Verified # days		Verified		
			Registration Forms	Errors	# days enrolled	Errors	Special Ed & or Bilingual	Verified Documentation	Errors	Service Provided	Errors	Low Income	Documentation	Errors
Full-Day Preschool	18	18			18		1	1		1		9	9	
Kindergarten	23	23			23							13	13	
One	25	25			25							18	18	
Two	19	19			19		2	2		2		14	14	
Three	16	16			16		1	1		1		8	8	
Four	31	31			31		3	3		3		17	17	
Five	21	21			21		1	1		1		15	15	
Six	22	22			22		5	5		5		16	16	
Seven	23	23			23		1	1		1		12	12	
Eight	18	18			18							10	10	
Nine														
Ten														
Eleven														
Twelve														
<b>Total</b>	<b>216</b>	<b>216</b>	<b>-</b>	<b>-</b>	<b>216</b>		<b>14</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>132</b>	<b>132</b>	<b>-</b>

**VINELAND PUBLIC CHARTER SCHOOL**  
Audit Recommendations Summary  
For the Fiscal Year Ended June 30, 2022

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Recommendations:

1. Administrative Practices and Procedures  
None
2. Financial Planning, Accounting and Reporting  
None
3. School Purchasing Programs  
None
4. School Food Service  
None
5. Student Body Activities  
None
6. Application for State School Aid  
None
7. Charter School Enrollment System (CHE)  
None
8. Pupil Transportation  
None
9. Facilities and Capital Assets  
None
10. Miscellaneous  
None
11. Follow-Up on Prior Year Findings  
None

