

**BERNARDS TOWNSHIP SCHOOL DISTRICT
COUNTY OF SOMERSET**

**AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE
FINDINGS- FINANCIAL, COMPLIANCE
AND PERFORMANCE
JUNE 30, 2023**

BERNARDS TOWNSHIP SCHOOL DISTRICT

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

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Independent Auditors' Report

Honorable President and Members
of the Board of Education
Bernards Township School District
County of Somerset, New Jersey

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Bernards Township School District in the County of Somerset for the year ended June 30, 2023, and have issued our report thereon dated January 22, 2024.

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 solely for the information of the Bernards Township Board of Education's management and Board members 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 "Scott A. Clelland".

Scott A. Clelland, CPA
Licensed Public School Accountant
No. 1049

A handwritten signature in black ink that reads "PKF O'Connor Davies, LLP".

Cranford, New Jersey
January 22, 2024

BERNARDS TOWNSHIP SCHOOL DISTRICT

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

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and 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.

Administrative Practices and Procedures

Insurance

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

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Roderic McLaughlin	School Business Administrator/Board Secretary	\$370,000
James Rollo	School Business Administrator/Board Secretary (effective 3/1/2023)	\$370,200
Michael Petrizzo	Treasurer of School Moneys	430,000

There is a Public Employees' Faithful Performance Bond with the General Security Property and Casualty Company covering all other employees with 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 the 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 costs. The Board made a proper adjustment to the billings to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

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

BERNARDS TOWNSHIP SCHOOL DISTRICT

ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE

Payroll Account and Position Control Roster

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 tested were approved by the Superintendent and were certified by the President of the Board, the Board Secretary/Business Administrator and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium.

Payrolls were delivered to the Treasurer of School Monies with a warrant made to his order for the full amount of each payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

During our payroll testing, we did not note any exceptions.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. The following was noted:

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*.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

Our review of the records of the Treasurer did not disclose any exceptions.

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 Annual Comprehensive Financial Report (ACFR). This section of the ACFR documents the financial position pertaining to the projects under Titles I and IV of the Elementary and Secondary Education Act as amended and reauthorized.

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

BERNARDS TOWNSHIP SCHOOL DISTRICT

ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedule A (K-3) and Schedule B (K-4) located in the ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no instances of noncompliance or questioned cost.

T.P.A.F. Reimbursement

Our audit procedures 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.

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report for all federal awards for the school district 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 the reimbursement and no exceptions were noted.

Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

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 the bidding for public school transportation contracts under *N.J.S.A. 18A:39-3* is \$20,200 for 2022-23.

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.

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 have been no advertising for bids in accordance with the provisions 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*.

During our review of the District purchasing process, we did not note any exceptions.

BERNARDS TOWNSHIP SCHOOL DISTRICT

ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE

School Food Service

The District does not participate in the Federal or State Child Nutrition Program.

Exhibits reflecting the food service enterprise fund are included in the B-4 through B-6 section of the ACFR.

Student Body Activities

We reviewed a sample of student activity funds' receipts and disbursements for the year ended June 30, 2023. The following was noted:

Finding 2023-001

Finding:

During our review of the student activity funds, it was noted that receipt documentation was not retained in all cases and disbursements were made without approval signatures, and sales tax was paid on invoices despite the District's tax exempt status.

Recommendation:

We suggest that all receipt and disbursement support be retained, that all receipts and disbursements are properly authorized and that sales tax not be paid by the District as a tax exempt organization.

Application for State School Aid (ASSA)

Our audit procedures included a test of information reported in the October 14, 202 Application for State School Aid (ASSA) 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 ASSA was compared to the district workpapers without exception.

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

The District written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2023 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2022-2023 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

Our procedures 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.

BERNARDS TOWNSHIP SCHOOL DISTRICT

ADMINISTRATIVE FINDINGS-FINANCIAL, COMPLIANCE AND PERFORMANCE

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account and awarding of contracts for eligible facilities construction. No exceptions were noted.

Testing for Lead of All Drinking Water in Educational Facilities

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

The District submitted the annual Statement of Assurance to the Department of Education, pursuant to *N.J.A.C. 6A:26-12.4(g)*.

Follow-up on Prior Year’s Findings

Corrective action has been taken on all prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2023 fiscal year.

Acknowledgment

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

BERNARDS TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022

SCHEDULE OF AUDITED ENROLLMENTS

	Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers 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				
Half Day Preschool																
Full Day Preschool																
Half Day Kindergarten																
Full Day Kindergarten	226.0		226.0		-											
One	271.0		271.0		-											
Two	286.0		286.0		-											
Three	282.0		282.0		-											
Four	296.0		296.0		-											
Five	320.0		320.0		-											
Six	330.0		330.0		-											
Seven	325.0		325.0		-											
Eight	329.0		329.0		-											
Nine	354.0	1.0	354.0	1.0	-	-										
Ten	371.0	2.0	371.0	2.0	-	-										
Eleven	380.0	2.0	381.0	2.0	(1)	-										
Twelve	341.0	3.0	341.0	3.0	-	-										
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14 CR.)																
Subtotal	4,111	8	4,112	8	(1)	-	-	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	213.0		213.0										2			
Special Ed - Middle School	147.0		147.0										3			
Special Ed - High School	222.0	4	223.0	4	(1)	-							16			
Subtotal	582	4	583	4	(1)	-	-	-	-	-	-	-	21	-	-	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	4,693	12	4,695	12	(2)	-	-	-	-	-	-	-	21	-	-	-
Percentage Error					-0.04%	0.00%							0.00%	0.00%		0.00%

**BERNARDS TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022**

SCHEDULE OF AUDITED ENROLLMENTS

	<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
Half Day Preschool												
Full Day Preschool												
Half Day Kindergarten												
Full Day Kindergarten												
One	3.0	3.0	-				1.0	1.0				
Two	3.0	3.0	-				-	-				
Three	5.0	5.0	-				-	-				
Four	4.0	4.0	-				-	-				
Five	7.0	7.0	-				1.0	1.0				
Six	7.0	7.0	-				-	-				
Seven	5.0	5.0	-				1.0	1.0				
Eight	8.0	8.0	-				4.0	4.0				
Nine	5.0	5.0	-				3.0	3.0				
Ten	6.0	6.0	-				-	-				
Eleven	4.0	4.0	-				-	-				
Twelve	4.0	4.0	-				1.0	1.0				
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	<u>61</u>	<u>61</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	7	7					2	2				
Special Ed - Middle	5	5					0	0				
Special Ed - High	5	5					2	2				
Subtotal	<u>17</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	<u>78</u>	<u>78</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>			<u>0.00%</u>

	<u>Transportation</u>					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools	1,988	1,988	-			
Reg -SpEd	239	239	-			
Non-Public AIL	367	367	-			
Transported - Non-Public	0	0	-			
Special Ed Spec	157	157	-			
Totals	<u>2,751</u>	<u>2,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

Reg Avg. (Mileage) = Regular Including Grade PK students
 Reg Avg. (Mileage) = Regular Excluding Grade PK students
 Spec Avg. = Special Ed with Special Needs

	<u>Reported</u>	<u>Recalculated</u>
Reg Avg. (Mileage) = Regular Including Grade PK students	4.8	4.8
Reg Avg. (Mileage) = Regular Excluding Grade PK students	4.8	4.8
Spec Avg. = Special Ed with Special Needs	5.5	5.5

BERNARDS TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2022

SCHEDULE OF AUDITED ENROLLMENTS

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as NOT Low Income</u>	<u>Reported on Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindegarten						
Full Day Kindergarten	8.0	8.0				
One	14.0	14.0				
Two	9.0	9.0				
Three	10.0	10.0				
Four	6.0	6.0				
Five	4.0	4.0				
Six	2.0	2.0				
Seven	4.0	4.0				
Eight	2.0	2.0				
Nine	4.0	4.0				
Ten	-	-				
Eleven	3.0	3.0				
Twelve	2.0	2.0				
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	<u>68</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	3	3				
Special Ed - Middle	1	1				
Special Ed - High	1	1				
Subtotal	<u>5</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	<u>73</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

BERNARDS TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2023

SECTION 1

A. 2% Calculation of Excess Surplus

2022-23 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 128,866,025 (B)
Increased by:	
Transfer from Capital Outlay to Capital Projects Fund	\$ _____ - (B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ 606,723 (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	\$ 24,873,125 (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2022-23 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 104,599,623 (B3)
2% of Adjusted 2022-23 General Fund Expenditures [(B3) times .02]	\$ 2,091,992 (B4)
Enter Greater of (B4) or \$250,000	\$ 2,091,992 (B5)
Increased by: Allowable Adjustment*	\$ 2,649,841 (K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 4,741,833 (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-23 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 35,583,279 (C)
Decreased by:	
Assigned Year End Encumbrances	\$ 404,694 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 8,703,440 (C3)
Other Restricted Fund Balances****	\$ 15,660,998 (C4)
Assigned Fund Balance-Unreserved - Designated for Subsequent Year's Expenditures	\$ 2,275,122 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 8,539,025 (U1)

BERNARDS TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2023

SECTION 3

Restricted Fund Balance - Excess Surplus ***
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ 3,797,192 (E)

Recapitulation of Excess Surplus as of June 30, 2023

Reserved Excess Surplus - Designated for Subsequent Year's
Expenditures ** \$ 8,703,440 (C3)
Reserved Excess Surplus *** [(E)] \$ 3,797,192 (E)

Total Excess Surplus [(C3)+(E)] \$ 12,500,632 (D)

Detail of Allowable Adjustments

Impact Aid \$ _____ - (H)
Sales & Lease-back \$ _____ - (I)
Extraordinary Aid \$ 2,535,337 (J1)
Additional Nonpublic School Transportation Aid \$ 114,504 (J2)
Current Year School Bus Advertising Revenue Recognized \$ _____ - (J3)
Family Crisis Transportation Aid \$ _____ - (J4)
Supplemental Stabilization Aid received April 2023 & Maintenance of Equity Aid
Received July 2023 \$ _____ - (J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)] \$ 2,649,841 (K)

** This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2023 ACFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

BERNARDS TOWNSHIP SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

JUNE 30, 2023

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	9,912,348
Emergency reserve	\$	911,666
Maintenance reserve	\$	4,144,250
Reserve for Unemployment	\$	692,734
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset-current year	\$	-
School Bus Advertising 50% Fuel Offset-prior year	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	-
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	-
Other State / government mandated reserve	\$	-
[Other Restricted Fund Balance not noted above]****	\$	-
 Total Other Restricted Fund Balance	\$	15,660,998 (C4)

Bernards Township School District

Audit Recommendations Summary

June 30, 2023

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**

Finding 2023-001

We recommend that all receipt and disbursement support is retained for audit review, that all receipts and disbursements are properly authorized and that sales tax not be paid by the District.

6. **Application for State School Aid**
None
7. **Pupil Transportation**
None
8. **Facilities and Capital Assets**
None
9. **Miscellaneous**
None
10. **Status of Prior Year Audit Findings/Recommendations**

All prior year findings have been corrected.