

*Auditor's Management Report*

*for the*

*Garwood Public  
School District*

*in the*

*County of Union  
New Jersey*

*for the*

*Fiscal Year Ended  
June 30, 2023*



**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE  
FINDINGS-FINANCIAL AND COMPLIANCE**

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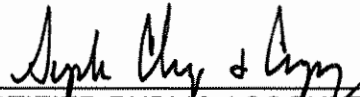
**INDEPENDENT AUDITOR'S REPORT**

Honorable President and Members  
of the Board of Education  
Garwood Public School District  
County of Union  
Garwood, New Jersey 07027

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Garwood Public School District in the County of Union for the year ended June 30, 2023, and have issued our report dated April 23, 2024.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information of the Garwood Public School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
\_\_\_\_\_  
CERTIFIED PUBLIC ACCOUNTANTS

  
\_\_\_\_\_  
PUBLIC SCHOOL ACCOUNTANT NO. 948

April 23, 2024

**Independent Auditor's Management Report of Administrative Findings - Financial and Compliance**

**SCOPE OF AUDIT**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Garwood Public School District, and the records of the various funds under the auspices of the Board of Education.

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)**

Insurance coverage was carried in the amounts as detailed in the District's A.C.F.R. (See Exhibit "J-20").

**Official Bonds**

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Bernadette Pinto	Board Secretary/Business Administrator	\$200,000.00
Tina Trueba	Treasurer of School Monies	\$190,000.00

Adequacy of insurance coverage is the responsibility of the Board of Education.

**Health Benefits-Chapter 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.

**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.

**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.

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**Payroll Account (Continued)**

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies.

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

**Position Control Roster**

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

**Reserve for Encumbrances, Liability (Current) for Accounts Payable**

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

**Unemployment Compensation Insurance Trust Fund**

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

**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 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 errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**Board Secretary's Records**

The records maintained by the Board Secretary were examined and the following was noted:

**2023-01 Finding:** Missing or inaccurate receipts and disbursement entries leading to the cash balances per the district's finance software not matching to the treasurer's reconciliations.

**2023-01 Recommendation:** That all receipts and disbursements be entered accurately and timely into the district's finance software to ensure proper cash balances matching to the treasurer's reconciliation.

**2023-02 Finding:** Numerous missing or inaccurate non-cash journal entries leading to inaccurate receivables, liabilities, & fund balances.

**2023-02 Recommendation:** That all non-cash journal entries be made accurately and timely to ensure proper balances are reflected in the district's finance software.

**Treasurer's Records**

The records maintained by the Treasurer of School Monies were in satisfactory condition and independently maintained from the Board Secretary/Board Administrator.

**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 A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to projects under Title I, II, and IV of the Elementary and Secondary Education Act as amended and reauthorized.

**Other Special Federal and State Projects**

The District's Special Projects were approved as listed on Schedule A and Schedule B located in the A.C.F.R.. 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 A.C.F.R.. This section of the A.C.F.R. documents the financial position pertaining to the aforementioned special projects.



**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

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

Our audit procedures included a test of the biweekly reimbursement filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund, and examination of the TPAF/FICA reimbursement voucher filed by the district subsequent to year-end.

**2023-03 Finding:** The district did not file the required annual TPAF/FICA reimbursement voucher.

**2023-03 Recommendation:** That the TPAF/FICA reimbursement voucher be filed on a timely basis as required by NJSA 18A:66-90.

**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 \$44,000.00, 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 therefor, 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. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$44,000.00. 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 \$1,000.00. 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 every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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 therefor, except as is provided otherwise in this chapter or specifically by any other law.

The board of education may, by resolution approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective August 11, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) became \$44,000.00. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$20,200.00.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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.

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.

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

**2023-04 Finding:** Our examination of the district's professional services contracts revealed instances where only an hourly rate was approved, but no specific maximum amount or 'not to exceed' amount was mentioned in the minutes.

**\*2023-04 Recommendation:** That all professional services contracts be awarded with either a specific total or 'not to exceed' amount mentioned in the board minutes.

The system of records did not provide for an accumulation of purchases for which the School Board 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.

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**SCHOOL FOOD SERVICE FUND**

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 Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

Cash receipts and bank records were reviewed for timely deposit without exception. The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the edit check worksheet was completed. Reimbursement vouchers were properly computed and timely filed. Meals claimed agreed with the meal count records tested. No exceptions were noted.

Applications for free and reduced meals were reviewed for completeness and accuracy. The number of free and reduced meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced meal policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

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. No exceptions were noted. Payroll records were maintained on all school food service employees. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. Exhibits reflecting Child Nutrition Program operations are included in Exhibits B-4, B-5, and B-6 of the ACFR.

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**SCHOOL FOOD SERVICE FUND (CONTINUED)**

An examination of the fund's year end balances was made, and the required Net Cash Resources calculation was performed, revealing the following:

**2023-05 Finding:** Our examination of the District's food service fund balances at year end revealed that the net cash resources exceeds three months average expenditures.

**2023-05 Recommendation:** That the District review procedures to ensure that net cash resources in the food service fund do not exceed three months average expenditures in compliance with 7CFR210:14.

National Food Distribution Commodities were received, and an inventory was maintained on a first-in, first-out basis.

The Statement of Revenues, Expenses and Changes in Fund Net Position (ACFR B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

The school district maintains the detailed revenue and expenditure information necessary in order to execute the USDA mandated Non-Program Food Revenue Tool at least annually.

**STUDENT BODY ACTIVITIES**

The District maintains a General Activity Account in satisfactory condition.

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a test of information reported in the October 15, 2022 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 that was included on the workpapers was verified with minor exceptions.

**Independent Auditor's Management Report of Administrative  
Findings - Financial and Compliance**

**PUPIL TRANSPORTATION**

Our audit procedures included a test of on-roll status reported in the 2022-23 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.

**FACILITIES AND CAPITAL ASSETS**

Our procedures included review of transfers of local funds from the general fund or from the capital reserve account, awarding of contracts for eligible facilities construction, and the District's capital assets ledger.

**2023-06 Finding:** The District did not update the Capital Assets ledger during fiscal year 2023.

**2023-06 Recommendation:** That the District maintain an accurate and detailed Capital Assets ledger.

**TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES**

Our procedures included examination and interviews regarding the district's compliance with N.J.A.C. 26-1.2 and 12.4 relating to the testing for lead in drinking water. The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g). No exceptions were noted.

**FOLLOW-UP ON PRIOR YEAR'S FINDINGS**

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations. The items noted on the following page with an "\*" are repeat unresolved items.

GARWOOD PUBLIC SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2022

	2023-24 Application for State School Aid				Sample for Verification				Private School for Handicapped					
	Reported on A.S.A. as on Roll	Full	Shared	Errors	Sample Selected from Workpapers	Full	Shared	Verified per Registers on Roll	Errors per Registers on Roll	Full	Shared	Reported on A.S.A. as Private Schools	Sample for Verification	Sample Errors
Half Day Pre-School														
Full Day Pre-School														
Full Day Kindergarten														
One	29	29			14			14						
Two	33	33			16			16						
Three	41	41			20			20						
Four	35	32		3	16			16						
Five	25	25			12			12						
Six	36	36			17			17						
Seven	40	40			19			19						
Eight	31	31			15			15						
Subtotal	37	37			18			18						
	307	304		3	147			147						
SpEd Elementary	36	38		-2	17			17				1	1	1
SpEd Middle School	16	17		-1	8			8				2	1	1
SpEd High School												5	1	1
Subtotal	52	55		-3	25			25				8	3	3
Totals	359	359			172			172				8	3	3
Percentage														100.00%

GARWOOD PUBLIC SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2022

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	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 Application and Register	Sample Errors
Full Day Kindergarten	4	4	0	2	2	0	0	0	0	0	0	0
One	11	11	0	5	5	0	3	3	0	1	1	0
Two	9	9	0	4	4	0	2	2	0	1	1	0
Three	9	10	1	4	4	0	1	2	1	1	1	0
Four	1	1	0	1	1	0	0	0	0	0	0	0
Five	6	6	0	3	3	0	1	1	0	1	1	0
Six	6	6	0	3	3	0	1	1	0	1	1	0
Seven	5	5	0	2	2	0	1	1	0	1	1	0
Eight	8	8	0	4	4	0	1	1	0	1	1	0
Nine	0	0	0	0	0	0	0	0	0	0	0	0
Ten	0	0	0	0	0	0	0	0	0	0	0	0
Eleven	0	0	0	0	0	0	0	0	0	0	0	0
Twelve	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	59	60	1	28	28	0	10	11	1	7	7	0
SpEd Elementary	16	10	-6	8	8	0	0	0	0	0	0	0
SpEd Middle School	2	5	3	1	1	0	0	0	0	0	0	0
SpEd High School	0.0	0.0	0	0	0	0	0	0	0	0	0	0
Subtotal	18.0	15.0	-3	9	9	0	0	0	0	0	0	0
Totals	77.0	75.0	-2	37	37	0	10	11	1	7	7	0
Percentage Error			-2.60%			0.00%			10.00%			0.00%

Transportation

	Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors	Excel Tab
Reg. Public Schools, col.1	146	146	0	91	91	0	A1-A5
Transported - Non-Public col.2	0	0	0	0	0	0	A-6
Transported - Non-Public AIL, col.	0	0	0	0	0	0	A-7
Reg. - SpEd, Col.4	12	12	0	7	7	0	A-8
Special Ed Spec. col.6	7	7	0	4	4	0	B-1-B-3, B-6-B-8)
Totals	165	165	0	102	102	0	
Percentage Error			0.00%			0.00%	

GARWOOD PUBLIC SCHOOL DISTRICT  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2022

	<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>
Full Day Kindergarten	0	0	0	0	0	0
One	1	1	0	1	1	0
Two	0	0	0	0	0	0
Three	0	0	0	0	0	0
Four	1	1	0	1	1	0
Five	1	1	0	1	1	0
Six	0	0	0	0	0	0
Seven	0	0	0	0	0	0
Eight	0	0	0	0	0	0
Nine	0	0	0	0	0	0
Ten	0	0	0	0	0	0
Eleven	0	0	0	0	0	0
Twelve	0	0	0	0	0	0
Subtotal	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
SpEd Elementary	0	0	0	0	0	0
SpEd Middle School	0	0	0	0	0	0
SpEd High School	0	0	0	0	0	0
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>



GARWOOD PUBLIC SCHOOL DISTRICT  
SCHEDULE OF CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SECTION 1

2% Calculation of Excess Surplus (2022-23 expenditures of \$100 million or less)

2022 - 2023 Total General Fund Expenditures	<u>11,510,613.88</u>	
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>1,448,482.74</u>	
Assets acquired under installment purchase contracts	<u>180,550.71</u>	
Adjusted 2022 - 2023 General Fund Expenditures		<u>9,881,580.43</u>
2% of Adjusted 2022 - 2023 General Fund Expenditures		<u>197,631.61</u>
Greater of line above or \$250,000.00		<u>250,000.00</u>
Increased by: Allowable Adjustment		<u>75,626.00</u>
Maximum Unreserved/Undesignated Fund Balance		<u>325,626.00</u>

SECTION 2

Total General Fund Balances @ 6-30-23	<u>1,270,524.65</u>	
Decreased by:		
Year End Encumbrances	<u>54,041.43</u>	
Legally Restricted-Excess Surplus-Designated For Subsequent Year's Expenditures	<u>250,000.00</u>	
Assigned Fund Balance-Unreserved-Designated For Subsequent Year's Expenditures	<u>113,575.00</u>	
Other Restricted Fund Balances (Capital Reserve, Maintenance Reserve, Emergency Reserve, Unemployment)	<u>487,051.22</u>	
Total Unreserved/Undesignated Fund Balance for Excess Surplus Calculation		<u>365,857.00</u>

SECTION 3

Restricted Fund Balance-Excess Surplus		<u>40,231.00</u>
<u>Recapitulation of excess surplus as of June 30, 2023</u>		
Restricted Excess Surplus - Designated for Subsequent Year's Expenditures		<u>250,000.00</u>
Restricted Excess Surplus		<u>40,231.00</u>
Total		<u>290,231.00</u>
<u>Detail of Allowable Adjustments</u>		
Additional/Unbudgeted Extraordinary Aid		<u>75,626.00</u>
		<u>75,626.00</u>

**Independent Auditor's Management Report of Administrative Findings - Financial and Compliance**

It is recommended that:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

2023-01 Recommendation: That all receipts and disbursements be entered accurately and timely into the district's finance software to ensure proper cash balances matching to the treasurer's reconciliation.

2023-02 Recommendation: That all non-cash journal entries be made accurately and timely to ensure proper balances are reflected in the district's finance software.

2023-03 Recommendation: That the TPAF/FICA reimbursement voucher be filed on a timely basis as required by NJSA 18A:66-90.

3. School Purchasing Program

\*2023-04 Recommendation: That all professional services contracts be awarded with either a specific total or 'not to exceed' amount mentioned in the board minutes.

4. School Food Service

2023-05 Recommendation: That the District review procedures to ensure that net cash resources in the food service fund do not exceed three months average expenditures in compliance with 7CFR210:14.

5. Student Body Activities

None

6. Application for State School Aid

None

7. Pupil Transportation

None

8. Facilities and Capital Assets

2023-06 Recommendation: That the District maintain an accurate and detailed Capital Assets ledger.

**Independent Auditor's Management Report of Administrative Findings - Financial and Compliance**

9. Miscellaneous

None

10. Status of Prior Year's Findings/Recommendations

Items noted above with an "\*" are repeated/unresolved findings.



