

**HASBROUCK HEIGHTS BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2023**

**HASBROUCK HEIGHTS BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and Members
of the Board of Education
Hasbrouck Heights Board of Education
Hasbrouck Heights, 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 Hasbrouck Heights Board of Education as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated March 7, 2024.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey 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 and use of management, the Board of Education, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,


LERCH, VINCI & BLISS, LLP
Certified Public Accountants
Public School Accountants


Andrew D. Parente
Public School Accountant
PSA Number CS00224600

Fair Lawn, New Jersey
March 7, 2024

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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 Board of Education, the records of the various funds under the auspices of the Board of Education.

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 Annual Comprehensive Financial Report (the "ACFR").

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Robert Brown	Interim Business Administrator/Board Secretary (5/1/23-6/30/23)	\$350,000
Dina Messery	Business Administrator/Board Secretary (7/1/22-4/30/23)	25,000

There is a blanket dishonesty bond covering all other employees, including faithful performance for elected officials, in the amount of \$500,000 per loss.

P.L. 2020, c44

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 of audit.

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.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not indicate any material discrepancies with respect to signatures and certifications.

Finding 2023-1 – Our audit revealed several missing purchase orders and related supporting documentation for paid vendor claims.

Recommendation – Purchase orders and supporting documentation for paid vendor claims be properly filed and made available for audit.

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

Salary withholdings were remitted to the proper agencies including health benefit withholdings due to the General Fund.

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The required certification (E-Cert1) of compliance with requirements of income tax on compensation of District Administration was filed with the New Jersey Department of Treasury by the due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

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 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.

Travel

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The prescribed contractual order system was followed.

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Monthly Board Secretary's report and certifications were approved by the Board in a timely manner.

Finding 2023-2 – Capital improvement grants along with the District's required local match for two capital improvement projects were not properly accounted for in the Capital Projects Fund.

Recommendation – Capital improvement projects funded by grants along with the required local match be accounted for in the Capital Projects Fund in accordance with the State financial accounting and reporting requirements.

Finding 2023-3 – Transfers from two advertised budget appropriation line items in excess of 10% of the original budget were not approved by the County Superintendent.

Recommendation – Transfers in excess of 10% of the original advertised budget appropriation be approved by the County Superintendent.

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Financial Planning, Accounting and Reporting (Continued)

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 ACFR. This section of the ACFR documents the financial position pertaining to projects under Title I, II, III and IV of the Elementary and Secondary Education Act, as amended and reauthorized.

Other Special Federal and/or State Projects

The District's 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 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.

IDEA Part B and Preschool

Separate accounting records were maintained for each approved project. Grant applications, approvals and acceptance of grant funds were made by Board resolution.

T.P.A.F. Reimbursements

Our audit procedures included a test of the semi-monthly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund.

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

The reimbursement to 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 90 day grant liquidation period required by the Office of Grants Management.

Non-Public State Aid

Project completion reports were finalized and transmitted to the department.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law".

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200.

If the purchasing agent is qualified pursuant to subsection b 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. 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. The Board has designated the School Business Administrator as the qualified purchasing agency and has approved by Board resolution a bid threshold of \$44,000.

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The Board of Education 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 Board Attorney's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of our examination did not indicate that payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies", in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S. 18A:18A-4, as amended.

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

Finding 2023-4 – Our audit of purchases made through cooperative purchasing programs for both construction services and the acquisition of equipment revealed that amounts paid per vendor invoices were not verified to supporting cooperative purchasing contract award documentation.

Recommendation – Amounts paid per vendor invoices through cooperative purchasing agreements be verified to the cooperative purchasing program's contract award documentation.

Finding 2023-5 – Change orders in excess of twenty percent (20%) of the original contract award for the Depkin Field bleacher project were not advertised in the official newspaper.

Recommendation – Change orders awarded in excess of twenty percent (20%) of the original contract award be advertised in the District's official newspaper.

School Food Service

SFA's 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 SFA's 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.

SFA's 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 school food service program was not selected as a major federal or State program. However, the program expenditures exceeded \$100,000 in federal support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs.

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

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

School Food Service (Continued)

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs.

Net cash resources did not exceed three months average expenditure.

Keys Before and After School Program

The financial transactions of the Keys Before and After School Program were maintained as an Enterprise Fund. The financial accounts and records were reviewed on a test-check basis.

Finding 2023-6 – Our audit of the Keys Before and After School program revealed that program fees collected were not deposited in a timely manner.

Recommendation – Program fees collected in the Keys Before and After School program be deposited in a timely manner.

Student Body Activities

The Board has a policy which clearly establishes the regulation of student activity funds.

Cash receipts and cash disbursements records were maintained in good condition.

All cash disbursements had proper supporting documentation.

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 disabled, on-roll low-income and Limited English Proficient. 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 workpapers with immaterial exceptions. The information on the District workpapers was verified with immaterial exceptions noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

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

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

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2022-2023 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary with one immaterial 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. No exceptions were noted in our review of transportation related purchases of goods and services.

Testing for Lead of all Drinking Water in Educational Facilities

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).

Follow-up Prior Year Findings

In accordance with government standards, our procedures included a review of all prior year recommendations.

**HASBROUCK HEIGHTS BOARD OF EDUCATION
FOOD SERVICE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

NOT APPLICABLE

**HASBROUCK HEIGHTS BOARD OF EDUCATION
COMPARISON OF NET CASH RESOURCES TO THREE
MONTHS AVERAGE EXPENDITURES
FOOD SERVICE ENTERPRISE FUND
AS OF JUNE 30, 2023**

NOT APPLICABLE

**HASBROUCK HEIGHTS BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

	2023-2024 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 Register 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 - 4 yrs					-											
Full Day Preschool - 4 yrs	8		8		-			8		8						
Full Day Kindergarten	101		101		-			53		53						
Grade 1	97		97		-			48		48						
Grade 2	108		108		-			50		50						
Grade 3	118		118		-			55		55						
Grade 4	120		120		-			62		62						
Grade 5	104		104		-			55		55						
Grade 6	108		107		1			107		107						
Grade 7	112		111		1			111		111						
Grade 8	117		115		2			115		115						
Grade 9	114	2	113	2	1	-		113	2	113	2					
Grade 10	107	3	106	2	1	1		106	2	106	2					
Grade 11	120	2	120	3	-	(1)		120	3	120	3					
Grade 12	116		115		1			115	-	115						
Subtotal	1,450	7	1,443	7	7	-		1,118	7	1,118	7					
Spec Ed - Elementary	111		110		1	-							2	2	2	-
Spec Ed- Middle School	65		65		-	-							4	4	4	-
Spec Ed - High School	77		77		-	-							5	5	5	-
Subtotal	253	-	252	-	1	-		-	-	-	-		11	11	11	-
Totals	1,703	7	1,695	7	8	-		1,118	7	1,118	7		11	11	11	-
Percentage Error					0.47%	0.00%				0.00%	0.00%				0.00%	

**HASBROUCK HEIGHTS BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

	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 ASSA	Reported on Workpapers	Errors	Sample Selected	Sample Verified	Errors
Full Day Preschool - 3 years												
Full Day Preschool - 4 years			-			-			-			-
Full Day Kindergarten	10.0	8	2	2	2	-	2	2	-	2	2	-
Grade 1	11.0	9	2	3	3	-	3	3	-	3	3	-
Grade 2	18.0	16	2	5	5	-	3	3	-	3	3	-
Grade 3	13.0	13	-	3	3	-	2	2	-	2	2	-
Grade 4	13.0	13	-	3	3	-	-	-	-	-	-	-
Grade 5	11.0	9	2	3	3	-	2	2	-	2	2	-
Grade 6	14.0	13	1	3	3	-	1	1	-	1	-	1
Grade 7	12.0	12	-	3	3	-	-	-	-	-	-	-
Grade 8	13.0	12	1	3	3	-	2	2	-	2	2	-
Grade 9	16.0	16	-	4	4	-	1	1	-	1	1	-
Grade 10	13.0	12	1	3	3	-	2	2	-	2	2	-
Grade 11	20.5	20	1	5	5	-	2	2	-	2	2	-
Grade 12	13.0	13	-	3	3	-	1	1	-	1	1	-
Subtotal	177.5	166.0	11.5	43	43	-	21	21	-	21	20	1
Spec Ed - Elementary	18.0	18	-	5	5	-	1	1	-	1	1	-
Spec Ed- Middle School	17.0	17	-	4	4	-	-	-	-	-	-	-
Spec Ed - High School	12.5	11	1.5	3	3	-	-	-	-	-	-	-
	48	46	1.5	12	12	-	1	1	-	1	1	-
Totals	225	212	13	55	55	-	22	22	-	22	21	1
Percentage Error			5.78%			0.00%			0.00%			4.55%

	Transportation			Tested	Verified	Errors
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors			
Regular- Public Schools	68	68	-	27	27	-
Regular - Sped.	-	-	-	-	-	-
Transported- Non- Public	12	12	-	5	5	-
Special Needs- Public	27	27	-	11	10	1
Totals	107	107	-	43	42	1
Percentage Error			0.00%			2.33%

**HASBROUCK HEIGHTS BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 15, 2022
SCHEDULE OF AUDITED ENROLLMENTS**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Application Workpapers and Register	Verified to Application Sample Errors	
Full Day Preschool - 3 years						
Full Day Preschool - 4 years			-			-
Full Day Kindergarten	1	1	-	1	1	-
Grade 1	4	4	-	2	2	-
Grade 2	3	3	-	2	2	-
Grade 3	2	2	-	2	2	-
Grade 4	2	2	-	2	2	-
Grade 5	1	1	-	1	1	-
Grade 6	-		-	0	-	-
Grade 7	-		-	0	-	-
Grade 8	-		-	0	-	-
Grade 9	2	2	-	2	2	-
Grade 10	3	3	-	2	2	-
Grade 11	1	1	-	1	1	-
Grade 12		-	-	0	-	-
Subtotal	19	19	-	15	15	-
Spec Ed - Elementary	1	-	1	1	1	-
Spec Ed- Middle School	-		-			-
Spec Ed - High School	-		-			-
	1	-	1	1	1	-
Totals	20	19	1	16	16	-
Percentage Error			5.00%			0.00%

**HASBROUCK HEIGHTS BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION 1A - Two Percent (2%) - Calculation of Excess surplus

2022-2023 Total General Fund Expenditures per the ACFR	\$	44,321,928
Increased by:		
Transfer from Capital Reserve to Capital Projects Fund		172,500
Transfer from Maintenance Reserve to Capital Projects Fund		492,271
Transfer to Capital Projects Fund - Local Contribution		453,700
Decreased by:		
Capital Lease Proceeds		(170,059)
On-Behalf TPAF Pension & Social Security		(7,977,040)
Adjusted 2022-2023 General Fund Expenditures	\$	<u>37,293,300</u>
2% of Adjusted 2022-2023 General Fund Expenditures	\$	<u>745,866</u>
Enter Greater of 2% of Adjusted 2022-2023 General Fund Expenditures or \$250,000	\$	745,866
Increased by:		
Allowable Adjustments		<u>252,999</u>
Maximum Unassigned Fund Balance	\$	<u>998,865</u>

SECTION 2

Total General Fund - Fund Balance at June 30, 2023	\$	4,946,185
Decreased by:		
Year End Encumbrances		1,491,045
Capital Reserve		1,317,403
Maintenance Reserve		682,431
Designated for Subsequent Year's Expenditures		<u>200,000</u>
Total Unassigned Fund Balance	\$	<u>1,255,306</u>

SECTION 3

Excess Surplus	\$	<u>256,441</u>
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Recapitulation of Excess Surplus as of June 30, 2023

Excess Surplus	\$	<u>256,441</u>
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Detail of Allowable Adjustments

Extraordinary Aid 2022-2023 (Net of 22/23 Appropriation)	\$	<u>252,999</u>
	\$	<u>252,999</u>

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

RECOMMENDATIONS

I. Administration Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. Purchase orders and supporting documentation for paid vendor claims be properly filed and made available for audit.
2. Capital improvement projects funded by grants along with the required local match be accounted for in the Capital Projects Fund in accordance with the State financial accounting and reporting requirements.
3. Transfers in excess of 10% of the original advertised budget appropriation be approved by the County Superintendent.

III. School Purchasing Program

It is recommended that:

4. Amounts paid per vendor invoices through cooperative purchasing agreements be verified to the cooperative purchasing program's contract award documentation.
5. Change orders awarded in excess of twenty percent (20%) of the original contract award be advertised in the District's official newspaper.

IV. School Food Service

There are none.

V. Keys Before and After School Program

6. It is recommended that program fees in the Keys Before and After School program be deposited in a timely manner.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Facilities and Capital Assets

There are none.

X. Status of Prior Years' Audit Findings/Recommendations

There were no prior year recommendations.

**HASBROUCK HEIGHTS BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

ACKNOWLEDGEMENT

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & BLISS, LLP



Andrew D. Parente
Public School Accountant
Certified Public Accountant