

BOARD OF EDUCATION

WHITE TOWNSHIP SCHOOL DISTRICT

COUNTY OF WARREN

STATE OF NEW JERSEY

REPORT OF ADMINISTRATIVE FINDINGS

FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2023

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

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ARDITO & COMPANY LLC

1110 Harrison Street, Suite C
Frenchtown, New Jersey 08825-1192
908-996-4711 Fax: 908-996-4688
e-mail: anthony@arditoandcompany.com

Anthony Ardito, CPA, RMA, CMFO, PSA

REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
White Township School District
County of Warren, 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 White Township School District in the County of Warren for the year ended June 30, 2023, and have issued our report thereon dated November 15, 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 White Township School District 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.

Anthony Ardito

Anthony Ardito
Licensed Public School Accountant No. 2369
ARDITO & COMPANY LLC

Date: November 15, 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 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 Exhibit J-20, Insurance Schedule contained in the district's ACFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Andrew Italiano	Business Administrator/Board Secretary/Treasurer	None

Finding 2023-001 (ACFR finding 2023-003):

The district did not maintain adequate surety bond insurance on the school treasurer as required by N.J.S.A. 18A:17-32

Recommendation :

We recommend the district maintain adequate surety bond insurance on the school treasurer as required by N.J.S.A. 18A:17-32

There is Public Employees' Faithful Performance Blanket Position Bond for \$50,000 with the NJ Schools Insurance Group (NJSIG).

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made by the receiving district (Belvidere High School) for fiscal year 2020-2021 and certified by the state department. The resulting 2020-2021 tuition adjustment of \$100,787 in accordance with N.J.A.C 6a:23-3.1(f)3, was due from Belvidere High School in fiscal year 2022-2023. White Township School District received the adjustment one year early on July 15, 2022.

Financial Planning, Accounting and Reporting

Examination of Claims

The State purchase order system is fully operational in that purchase orders are issued for the financial transactions of the Board.

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.

All payrolls 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 withholding due to the current fund.

Payrolls were delivered to the secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings

The Board, at present, processes the payroll through an approved off-site computer system.

Reserve for Encumbrances 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:23-16.2f 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 transaction error rate was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The financial records, books of accounts and minutes maintained by the Secretary were in satisfactory condition. The bank reconciliations were examined and were found to be in agreement with the records of the Secretary.

Finding 2023-002 (ACFR finding 2023-001):

Balance sheet asset or liability general ledger accounts were not reconciled to the underlying account detail.

Recommendation :

The district should document and implement internal controls to monitor the preparation of asset and liability reconciliations to ensure accounts are reconciled to the underlying account detail on a monthly basis.

Finding 2023-003 (ACFR finding 2023-002):

Line-item transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services that, on a cumulative basis, exceed 10 percent of the amount included in the original budget, require county superintendent approval. N.J.A.C. 6A:23A-13.3(g)

Recommendation :

Executive County Superintendent approval should be requested for any transfer to an advertised administrative account [general administration (230), school administration (240), central services (251), or administrative information technology (252)] that is cumulatively more than 10 percent of that amount. The district should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

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 the projects under Title I and VI of the Elementary and Secondary Education Act, as amended.

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 single audit section of the Annual Comprehensive Financial Report (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.

T.P.A.F. Reimbursement

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

The amount of the expenditure charged to the current year's Final Report(s) 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective April 17, 2000, *N.J.S.A.* 18A:18A (Public School Contracts Law) was revised by P.L.1999,c.440 (originally known as Assembly Bill No. 3519). Rules and regulations pertaining to the amended law are to be promulgated by the Division of Local Government Services, with consultation from the Commissioner of Education.

N.J.S.A. 18A:18A-3 is amended to read as follows:

- a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in the contract year the total sum of \$17,500, 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 therefore, 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 \$36,000. 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.
- 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.18A:18A-2(pending before the Legislature as section 50 of this bill), and shall round the adjustment to the nearest \$1,000. 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 the 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.18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S.A.18A:18A-4 (as amended) states, "Every contract or agreement 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.

Effective July 1, 2021 and thereafter 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 student transportation contracts under N.J.S.A. 18A:39-3 is currently \$20,200.

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.

Within the state budgeting structure and general ledger accounting system, payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies are not accumulated by category type. As such, 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 indicated that no individual 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 provisions of N.J.S.A.8A:18A-4.

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

Within the state budgeting structure and general ledger accounting system, payments are not accumulated for 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. Our examination did reveal, however, that the following purchases were made through the use of State contracts:

General School Supplies/Equipment

School Food Service

The financial transactions and statistical records of the school food services fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test check basis.

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 vouchers were properly computed and filed timely. No exceptions noted.

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 contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating results provision has been met. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the Food Service Account and reconciled to supporting documentation at least annually.

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 Provisions 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.

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

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Services employees authorized by the board of education. No exceptions were noted.

Non-Program foods were purchased, prepared, and offered for sale and as such, 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.

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

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

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

Student Body Activities

A cash receipts and disbursements records were maintained in very good condition.

All receipts appear to be promptly deposited in the bank.

Payment authorizations, invoices and other supporting data were presented and available for audit.

Application for State School Aid

Our audit procedures included a test of the 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 on the A.S.S.A. was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. 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 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 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. 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 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 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 on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. There were no prior year findings.

Recommendations

1. We recommend the district maintain adequate surety bond insurance on the school treasurer as required by N.J.S.A. 18A:17-32
2. The district should document and implement internal controls to monitor the preparation of asset and liability reconciliations to ensure accounts are reconciled to the underlying account detail on a monthly basis.
3. Executive County Superintendent approval should be requested for any transfer to an advertised administrative account [general administration (230), school administration (240), central services (251), or administrative information technology (252)] that is cumulatively more than 10 percent of that amount. The district should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

Acknowledgement

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.

WHITE TOWNSHIP SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2022

	<u>2023-2024 Application for State School Aid</u>						<u>Sample for Verification</u>				<u>On Roll-Related Services</u>			<u>Private Schools for Handicapped</u>				<u>Private Schools-Related Services</u>					
	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		Sample for	Sample	Sample	Reported on A.S.S.A. as Private School	Sample for	Sample	Sample	Sample	Sample		
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Verifi- cation	Verified	Errors		Verifi- cation	Verified	Errors	Verifi- cation	Sample Verified	Sample Errors	
Half Day Pre-K 3 Yrs	4		4					2		2													
Half Day Pre-K 4 Yrs	7		7					4		4													
Full Day Pre-K 4 Yrs	9		9					5		5													
Full Day Kindergarten	34		34					17		17													
One	27		27					14		14													
Two	22		22					11		11													
Three	21		21					11		11													
Four	27		27					15		15													
Five	21		21					11		11													
Six	23		23					12		12													
Seven	27		27					14		14													
Eight	22		22					11		11													
Subtotal	244	0	244	0	0	0	127	0	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sp. Ed. - Elementary	14		14					7		7													
Sp. Ed. - Middle	11		11					6		6						2	2	2					
Sp. Ed. - High School																1	1	1					
Subtotal	25	0	25	0	0	0	13	0	13	0	0	0	0	0	0	3	3	3	0	0	0	0	0
Totals	269	0	269	0	0	0	140	0	140	0	0	0	0	0	0	3	3	3	0	0	0	0	0
Percentage Error					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>				<u>0.00%</u>			<u>0.00%</u>	

WHITE TOWNSHIP SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 15, 2022

	<u>Low Income</u>			<u>Sample for Verification</u>			<u>Bilingual Education</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 Bilingual Education	Reported on Workpapers as Bilingual Education	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Kindergarten	2	2		2	2		0	0	0	0	0	0
One	5	5		5	5							
Two	3	3		3	3							
Three	3	3		3	3							
Four	5	5		5	5							
Five	2	2		2	2							
Six	3	3		3	3							
Seven	3	3		3	3							
Eight	3	3		3	3							
Sp. Ed. - Elementary	3	3		3	3							
Sp. Ed. - High	4	4		4	4							
Totals	36	36	0	36	36	0						

Percentage Error 0.00% 0.00%

	<u>Transportation</u>					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg.-Public Schools	229	229		130	130	
Non-Public	0	0		0	0	
Special Needs-Public	10	10		6	6	
Totals	239	239	0	136	136	0

Percentage Error 0.00%

WHITE TOWNSHIP SCHOOL DISTRICT

ANALYSIS OF EXCESS GENERAL FUND FREE BALANCE

June 30, 2023

THE CALCULATION OF THE 2% EXCESS AT JUNE 30, 2023 IS AS FOLLOWS:

	2022-2023 GENERAL FUND EXPENDITURES (per the ACFR, Exhibit C-1)		
B	TOTAL	\$10,062,699	
	INCREASED BY:		
B1a	TRANSFER TO FOOD SERVICE FUND		
B1b	TRANSFER FROM CAPITAL OUTLAY TO CAPITAL PROJECTS FUND		
B1c	TRANSFER FROM CAPITAL RESERVE TO CAPITAL PROJECTS FUND		
	DECREASED BY:		
B2a	ON-BEHALF TPAF PENSION/PRM & SOCIAL SECURITY	(1,419,943)	
B2b	ASSETS ACQUIRED UNDER CAPITAL LEASES		
B2c	ADJUSTMENT FOR DISALLOWED EXPENDITURES PER S1701	<u>-</u>	
B3	ADJUSTED 2022-2023 GENERAL FUND EXPENDITURES		<u>\$ 8,642,756</u>
B4	GREATER OF .02 OF EXPENDITURES OR \$250,000		\$ 250,000
K	INCREASED BY: ALLOWABLE ADJUSTMENT		<u>178,810</u>
M	MAXIMUM UNRESERVED/UNDESIGNATED FUND BALANCE		4.96% <u>\$ 428,810</u>
C	GENERAL FUND FUND BALANCE AT 6-30-2023 (per ACFR Budgetary Schedule C-1)	\$ 3,297,080	
	DECREASED BY:		
C1	YEAR END ENCUMBRANCES	(17,702)	
C2	LEGALLY RESTRICTED - DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES		
C3	LEGALLY RESTRICTED - EXCESS SURPLUS - DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	(212,052)	
C4	OTHER RESERVED FUND BALANCES	(2,123,789)	
C5	ASSIGNED FUND BALANCE - UNRESERVED - DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	<u>(288,021)</u>	
U1	TOTAL UNASSIGNED FUND BALANCE		7.58% <u>\$ 655,516</u>
C6	INCREASED BY: ADJUSTMENT FOR DISALLOWED EXPENDITURES PER S1701		-
U2	TOTAL UNRESERVED/UNDESIGNATED FUND BALANCE FOR EXCESS SURPLUS CALCULATION		<u>655,516</u>
E	EXCESS SURPLUS-RESERVED FUND BALANCE		<u>\$ 226,706</u>
	(IF NEGATIVE, NO ADDITIONAL RESERVED AMOUNT)		

WHITE TOWNSHIP SCHOOL DISTRICT

ANALYSIS OF EXCESS GENERAL FUND FREE BALANCE

June 30, 2023

RECAPITULATION OF EXCESS SURPLUS AS OF JUNE 30, 2023		
C3	RESERVED EXCESS SURPLUS - DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	\$ 212,052
E	RESERVED EXCESS SURPLUS	<u>226,706</u>
	TOTAL	<u><u>\$ 438,758</u></u>
 DETAIL OF ALLOWABLE ADJUSTMENTS:		
H	IMPACT AID	
I	SALE & LEASE-BACK	
J1	EXTRAORDINARY AID	\$ 87,569
J2	ADDITIONAL NON-PUBLIC SCHOOL TRANSPORTATION AID	1,872
J3	STABILIZATION AID	<u>89,369</u>
K	TOTAL ADJUSTMENTS	<u><u>\$ 178,810</u></u>
 DETAIL OF OTHER RESTRICTED FUND BALANCE:		
STATUTORY RESTRICTIONS:		
	APPROVED UNSPENT SEPARATE PROSAL	
	CAPITAL OUTLAY FOR A DISTRICT WITH A CAPITAL OUTLAY SGLA	
	SALE/LEASE-BACK RESERVE	
	IMPACT AID	
	CAPITAL RESERVE	\$ 1,442,124
	EMERGENCY RESERVE	68,793
	MAINTENANCE RESERVE	260,872
	TUITION RESERVE	352,000
	OTHER STATE/GOV'T MANDATED RESERVES	
	OTHER RESERVES FUND BALANCE NOT NOTED ABOVE	<u>-</u>
C-4	TOTAL OTHER RESTRICTED FUND BALANCE	<u><u>\$ 2,123,789</u></u>

WHITE TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Recommendations:

1. Administrative Practices and Procedures

It is recommended that the district maintain adequate surety bond insurance on the school treasurer as required by N.J.S.A. 18A:17-32

2. Financial Planning, Accounting and Reporting

The district should document and implement internal controls to monitor the preparation of asset and liability reconciliations to ensure accounts are reconciled to the underlying account detail on a monthly basis.

Executive County Superintendent approval should be requested for any transfer to an advertised administrative account [general administration (230), school administration (240), central services (251), or administrative information technology (252)] that is cumulatively more than 10 percent of that amount. The district should maintain documentation that substantiates the request was received by the Executive County Superintendent when written approval is not received.

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

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

A review was performed on the prior year recommendations. There were no prior year recommendations.