

**INDEPENDENT AUDITOR'S MANAGEMENT  
REPORT ON ADMINISTRATIVE FINDINGS**

**FINANCIAL, COMPLIANCE AND  
PERFORMANCE**

**ACADEMY FOR URBAN LEADERSHIP  
CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**JUNE 30, 2023**

**GALLEROS ROBINSON  
CERTIFIED PUBLIC ACCOUNTANTS LLP**

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

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## INDEPENDENT AUDITOR'S REPORT

Honorable President and  
Members of Board of Trustees  
Academy for Urban Leadership Charter School  
County of Middlesex, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Trustees of the Academy for Urban Leadership Charter School (the "Charter School") in the County of Middlesex, State of New Jersey for the year ended June 30, 2023, and have issued our report thereon dated March 1, 2024

As part of our audit, we performed procedures required by the State of 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 Charter School Board of Trustees' management 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 "Leonora Galleros".

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Leonora Galleros, CPA  
Public School Accountant  
PSA No. 20CS00239400

A handwritten signature in black ink that reads "Galleros Robinson CPAs, LLP".

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Galleros Robinson CPAs, LLP  
Certified Public Accountants

March 1, 2024  
Cream Ridge, New Jersey

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Trustees of Academy for Urban Leadership Charter School (the "Charter School"), and the records of the various funds under the auspices of the Board of Trustees.

**Administrative Practices and Procedures**

Insurance

Required insurance coverages are carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the Charter School's CAFR.

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Bernadette Pinto	School Business Administrator	\$200,000
Patrick de Blasio	Treasurer	\$184,000

Adequate insurance is in effect with a duly licensed and authorized insurance company for all employees for the faithful performance of their duties.

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 bill includes a provision that permits charter school employers to not implement Chapter 44 unless they have a collective negotiation agreement with any of their employees in place on or after the law's effective date.

The Charter School does not have a collective negotiation agreement in place, and therefore, is not required to implement Chapter 44.

Tuition Charges

A review of the financial statements indicated that the Charter School charged no tuition for any student attending the Charter School.

Examination of Claims

An examination of claims paid during the period under review we noted that claims were approved by designated individuals, certified and supporting documents were maintained.

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Financial Planning, Accounting, and Reporting**

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 designee of the Charter School and were certified by the President of the Board, the Board Secretary/Business Administrator and the Chief School Administrator. In addition, salary withholdings were remitted to the proper agencies.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

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

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30, 2023, for proper classification of purchase orders as Reserved for Encumbrances or Accounts Payable, no exception noted.

Travel Policy

A travel policy was adopted by the Board as required by *N.J.A.C. 6A:23A A-6.13* and *N.J.S.A. 18A:11-12*.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(g)* and line item details as described in the Budget Summary Key as part of our test of transactions of judgmentally selected expenditure items.

We also reviewed coding of all expenditures included in our Compliance and Single Audit testing procedures. In addition to the selected expenditures items, we specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23-8.2*. As a result of the procedures performed, a minimal transaction error rate was noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications.

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

**Financial Planning, Accounting, and Reporting - Continued**

Board Secretary's Records

We reviewed the Board Secretary's financial and accounting records maintained by the Business Office and noted that monthly reports are provided to the Board for review and approval.

***Finding 2023-001 (ACFR 2023-001)\****

Some Board Secretary's Reports and the Treasurer's Reports were presented late to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36). The reports for the months of July 2022 to October 2022 were only presented at the January 2023 meeting, and the November 2022 report was only presented at the February 2023 meeting.

***Recommendation***

The Board Secretary's Report and Treasurer's report should be presented monthly to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36).

***Finding 2023-002 (ACFR 2023-001)***

The financial records were not readily available during the audit. Interfund balances at June 30, 2023 does not reconcile and the book balance of two (2) bank accounts did not agree with the reconciled Treasurer's Report. In addition, the revenue, expenses and receivables of Special Revenue Fund balances were not timely reconciled to reimbursements. As a result, there were several trial balance revisions to correct various account balances.

***Recommendation***

We recommend timely monthly closing procedures and reconciliation throughout the year. Training of personnel and familiarization with the use of the accounting system is also suggested.

***Finding 2023-003 (ACFR 2023-001)***

A budgetary line account was over-expended during the fiscal year and at June 30 despite the Board Secretary's monthly certification to the contrary (N.J.A.C. 6A:23A-16.10).

**Recommendations:**

Approved budgetary line accounts should not be over-expended. The Board Secretary should not approve the issuance of purchase orders that would cause over-expenditure in the line account to be charged, prior to the board approving the requested transfer of additional appropriations to cover such orders. The Board Secretary should file monthly certifications of the budgetary line item status which are consistent with the actual budgetary records.

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

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

**Financial Planning, Accounting, and Reporting - Continued**

Treasurer's Records

Monthly reports and reconciliation of accounts were prepared and presented to the Board. However, the reports were not presented in a timely manner. Please refer to Finding 2023-002.

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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The Charter School's special projects were approved as listed on Schedules A and B in the CAFR. 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 CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

***Finding 2023-004 (ACFR 2023-001)***

Claims for grant expenses incurred for fiscal year 2021 and 2022 were only submitted on September 2023.

***Recommendation***

The Charter School should implement controls to ensure that reimbursement requests are submitted on a monthly, or at least quarterly basis to liquidate grant funds.

***Finding 2023-005 (ACFR 2023-002)***

Some supporting schedules for expenses claimed for ESF and 21<sup>st</sup> Century Grant for the year ended June 30, 2023, were not readily available.

***Recommendation***

The Charter School needs to ensure that supporting schedules and documents for claims are readily available and ensure proper safekeeping of pertinent documents. In addition, the Charter School is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the U.S. Department of Education, and/or their authorized representatives upon request.

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

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

**Financial Planning, Accounting, and Reporting - Continued**

Teachers' Pension Annuity Fund (TPAF) Reimbursement

Our audit procedures included a test of the electronic reimbursements filed with the Department of Education for Charter School employees who are members of the Teacher's Pension Annuity Fund. We noted no exceptions.

TPAF Reimbursement to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Report(s) for all federal awards for Charter School to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the Charter School for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60-day grant liquidation period, and subsequent to the 90 days required by N.J.S.A. 18A:66-90.

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

The charter school board of trustees has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

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



**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

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

**School Food Service**

The school food service program was not selected as a major federal and/or State program and program expenditures is below \$100,000 in federal and/or State 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.

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.

Non-program foods were not purchased, prepared, sold, or offered for sale, comment in kind.

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. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

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

**Charter School Enrollment System/Charter School Aid**

Our audit procedures included tests of information reported on October 15<sup>th</sup> and the last day of the school year for enrolled, special education, bilingual and low-income students. We also performed a review of the Charter School's procedures related to its completion.

***Finding 2023-006***

In our review of student files while performing state enrollment related procedures we noted the following:

- a. One (1) student was classified "denied" in CHE but should have been classified as "free" based on the completed application and income information on file.
- b. One (1) student was classified "reduced" in CHE but should have been classified as "free" based on the completed application and income information on file.
- c. Two (2) students were classified "free" in CHE but should have been classified as "reduced" based on the completed application and income information on file.

***Recommendation***

We recommend that the Charter School verify that CHE reported to the State is in accordance with the most recent student records for the fiscal year.

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

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

**Student Body Activities**

Student activities during the fiscal year ended June 30, 2023 were accounted for. No exceptions were noted in this area.

**Facilities and Capital Assets**

The Charter School has inventory records of assets. No exception was noted in this area.

**Miscellaneous**

Testing for Lead of All Drinking Water in Educational Facilities

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


**Follow-up on Prior Year Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Repeat recommendations are identified with an asterisk (\*). All other recommendations had been addressed through corrective actions.

**Acknowledgment**

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

Respectfully submitted,



Leonora Galleros, CPA  
Public School Accountant  
PSA No. 20CS00239400



Galleros Robinson CPAs, LLP  
Certified Public Accountants

March 1, 2024  
Cream Ridge, New Jersey

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF OCTOBER 15, 2022**

Grades	Submission to DOE reported On Roll	Reported on workpapers		50% Verification required 10/15/22	Verified signed registration forms	Errors	Verified # days enrolled	Errors	Submission to DOE Reported Special Ed/Bilingual	Verified documentation	Errors	Verified # days Service Provided	Errors	Low Income	Verified documentation	Errors
		Reported on workpapers	Errors	10/15/22	forms		enrolled		Ed/Bilingual	documentation	Errors	Provided	Errors	Income	documentation	Errors
Seven	53	53	-	27	27	-	27	-	2	2	-	2	-	42	42	-
Eighth	37	37	-	19	19	-	19	-	1	1	-	1	-	31	31	-
Nine	56	56	-	28	28	-	28	-	6	6	-	6	-	49	49	-
Ten	63	63	-	32	32	-	32	-	3	3	-	3	-	57	58	(1)
Eleven	70	70	-	34	34	-	34	-	4	4	-	4	-	55	55	-
Twelve	96	96	-	47	47	-	47	-	9	9	-	9	-	79	79	-
<b>Total</b>	<b>375</b>	<b>375</b>	<b>-</b>	<b>187</b>	<b>187</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>313</b>	<b>314</b>	<b>(1)</b>
Percentage			0.0%			0%		0%			0%		0%			0%

**ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
APPLICATION FOR CHARTER SCHOOL AID  
ENROLLMENT COUNT AS OF JUNE 30, 2023**

Grades	Submission to DOE reported On Roll	Reported on		50% Verification required 6/30/23			Verified signed registration forms			Verified # days enrolled			Submission to DOE Reported Special Ed/ Bilingual		Verified # days Service Provided			Low Income		Verified documentation		Errors
		workpapers	Errors	6/30/23	forms	Errors	enrolled	Errors	Bilingual	documentation	Errors	Provided	Errors	Income	documentation	Errors						
Seven	56	56	-	28	28	-	28	-	2	2	-	2	-	42	42	-						
Eighth	38	38	-	19	19	-	19	-	1	1	-	1	-	31	31	-						
Nine	56	56	-	28	28	-	28	-	6	6	-	6	-	48	48	-						
Ten	68	68	-	34	34	-	34	-	3	3	-	3	-	64	65	(1)						
Eleven	63	63	-	31	31	-	31	-	4	4	-	4	-	50	50	-						
Twelve	93	93	-	46	46	-	46	-	9	9	-	9	-	78	78	-						
<b>Total</b>	<b>374</b>	<b>374</b>	<b>-</b>	<b>186</b>	<b>186</b>	<b>-</b>	<b>186</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>313</b>	<b>314</b>	<b>(1)</b>						
Percentage			0.0%			0%		0%			0%		0%			0%						

ACADEMY FOR URBAN LEADERSHIP CHARTER SCHOOL  
(COUNTY OF MIDDLESEX, NEW JERSEY)

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	\$ <u>8,507,741</u>	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ _____	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ _____	(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	\$ <u>1,802,394</u>	(B2a)
Assets Acquired Under Capital Leases	\$ _____	(B2b)
Adjusted 2022-23 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u>6,705,347</u>	(B3)
2% of Adjusted 2022-23 General Fund Expenditures [(B3) times .04]	\$ <u>134,107</u>	(B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u>	(B5)
Increased by: Allowable Adjustment *	\$ _____	(K)
Maximum Unassigned/Undesignated-Unreserved Fund Balance [(B5)+(K)]	\$ <u>250,000</u>	(M)

SECTION 2

Total General Fund - Fund Balances @ 6/30/2023 (Per ACFR Budgetary Comparison Schedule C-1)	\$ <u>5,352,913</u>	(C)
Decreased by:		
Year-end Encumbrances	\$ <u>123,777</u>	(C1)
Legally Restricted – Designated for Subsequent Year’s Expenditure	\$ _____	(C2)
Legally Restricted - Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ _____	(C3)
Other Restricted Fund Balances ****	\$ _____	(C4)
Assigned Fund Balance – Unreserved- Designated for Subsequent Year’s Expenditures	\$ _____	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ <u>5,229,136</u>	(U1)
Excess Surplus at June 30, 2023	\$ <u>4,979,136</u>	

SECTION 3

Restricted Fund Balance – Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ _____	(E)
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Recapitulation of Excess Surplus as of June 30, 2023

Reserved Excess Surplus – Designated for Subsequent Year’s Expenditures **	\$ _____	(C3)
Reserved Excess Surplus ***[(E)]	\$ _____	(E)
Total Excess Surplus [(C3) + (E)]	\$ _____	(D)

Charter schools are not subject to the excess surplus limitations. Charter schools auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter schools spends "significantly less than budgeted and has accumulated a sizeable surplus."

**ACADEMY FOR URBAN LEADERSHIP CHARACTER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**AUDIT RECOMMENDATIONS SUMMARY - CONTINUED**

**I. Administrative Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting\***

1. The Board Secretary's Report and Treasurer's Report should be presented monthly to the board as prescribed (N.J.S.A.18A:17-9 and 18A:17-36).
2. We recommend timely monthly closing procedures and reconciliation throughout the year. Training of personnel and familiarization with the use of the accounting system is also suggested.
3. Approved budgetary line accounts should not be over-expended. The Board Secretary should not approve the issuance of purchase orders that would cause over-expenditure in the line account to be charged, prior to the board approving the requested transfer of additional appropriations to cover such orders. The Board Secretary should file monthly certifications of the budgetary line item status which are consistent with the actual budgetary records.
4. The Charter School should implement controls to ensure that reimbursement requests are submitted on a monthly, or at least quarterly basis to liquidate grant funds.
5. The Charter School needs to ensure that supporting schedules and documents for claims are readily available and ensure proper safekeeping of pertinent documents. In addition, the Charter School is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the U.S. Department of Education, and/or their authorized representatives upon request.

**III. School Purchasing Programs**

There are none.

**IV. School Food Service**

There are none.

**V. Student Body Activities**

There are none.

**VI. Application for State Aid**

Not Applicable.

**ACADEMY FOR URBAN LEADERSHIP CHARATER SCHOOL  
COUNTY OF MIDDLESEX, NEW JERSEY**

**AUDIT RECOMMNEDATIONS SUMMARY - CONTINUED**

**VII. Charter School Enrollment System/Charter School Aid\***

6. We recommend that the School verify that CHE reported to the State is in accordance with the most recent student records for the fiscal year.

**VIII. Pupil Transportation**

Not Applicable.

**IX. Facilities and Capital Assets**

There are none.

**X. Miscellaneous**

There are none.

**XI. Status of Prior Years' Audit Findings/Recommendations**

A review was performed on all prior year recommendations. Corrective actions had been completed or are still in process on prior findings, with the exception of those that are identified as repeat or partially similar to findings in this year's recommendation. Repeat recommendations are identified with an asterisk (\*).