

**NUTLEY BOARD OF EDUCATION
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2017**

**NUTLEY BOARD OF EDUCATION
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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LERCH, VINCI & HIGGINS, LLP

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AUDITORS' MANAGEMENT REPORT

Honorable President and
Members of the Board of Trustees
Nutley Board of Education
Nutley, 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 financial statements of the Nutley Board of Education as of and for the fiscal year ended June 30, 2017, and have issued our report thereon dated November 20, 2017.

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 Trustees, 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 & HIGGINS, LLP
Certified Public Accountants
Public School Accountants


Gary J. Vinci
Public School Accountant
PSA Number CS00829

Fair Lawn, New Jersey
November 20, 2017

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, Schedule of Insurance, as reported in the District's Comprehensive Annual Financial Report (CAFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Karen Yeamans	Board Secretary/School Business Administrator	\$ 3,000
Joanne Wilson	Treasurer of School Monies	325,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with multiple coverage of \$50,000.

Tuition Charges

The District has made a comparison of tentative tuition charges with the State certified rates. The Board made proper adjustments to the sending districts in accordance with N.J.A.C. 6A:23-3.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

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

Payroll Account

The net salaries of all employees of the Board was deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Fund.

All payrolls tested were certified by the Board President, Board Secretary/School Business Administrator and Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefit premium amounts withheld and due to the General Fund. The School Business Administrator completed and filed the required Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees.

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

The District has implemented and maintains a personal tracking and accounting (Position Control) system.

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:23-2.2(g) 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 the New Jersey Administrative Code.

Finding – Our audit noted that expenditures for the acquisition of a bus and for property insurance were coded to incorrect budget accounts. The budgeted amounts and related expenditures were reclassified to the correct budget account codes. The District has properly budgeted the expenditures in the 2017-18 school budget, therefore, no recommendation is warranted.

Finding – Our audit of expenditures noted that travel expenditures were coded to object codes 500, 590 and 592 rather than object 580.

Recommendation – The District consistently record all travel expenditures to object code 580.

Board Secretary's Records

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

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

The prescribed contractual order system was followed. Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Finding – The June 30, 2017 budgetary basis financial reports reported the revenue and year end receivable for extraordinary aid as the budgeted amount of \$150,000 rather than the actual allocation amount of \$767,111. This journal entry error appears to be an isolated instance, thus an audit recommendation is not warranted.

Finding – The audit revealed that the original budget reported in the Special Revenue Fund was not in agreement with the District's adopted budget. The budget report was \$100,456 greater than the adopted budget.

Recommendation – The Special Revenue Fund original budget, as reported in the accounting system, be in agreement with the State budget document approved by the Board.

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Financial Planning, Accounting and Reporting (Continued)

Treasurer's Records

The Treasurer performed cash reconciliations in accordance with N.J.S.A. 18A:17-36.

The Treasurers cash balances were in agreement with the cash balances of the Board Secretary.

Finding – Our audit revealed that checks issued from the General Account did not contain the appropriate authorized signatures for the 2016/17 school year. The signatures on the checks were those authorized for the prior school year.

Recommendation – Procedures be implemented to ensure that all checks disbursed from the District's General Account contain the proper authorized signatures.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.) as Reauthorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under the Elementary and Secondary Education Act and No Child Left Behind (NCLB).

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located in the CAFR.

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

Nonpublic Project Completion Reports were finalized and transmitted to the State by the due date.

The financial exhibits contained herein represent a true statement of the financial position pertaining to the aforementioned special projects.

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. No exceptions were noted.

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

The amount of the expenditure charged to the current year's Final Reports 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 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under 18A:39-3 is currently \$18,800. The Board has designated the Business Administrator as the Qualified Purchasing Agent for the District.

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 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 my examination indicated that no individual payments, contracts, or agreements were 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 provisions of N.J.S.A. 18A:18A-4.

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

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. Our examination did reveal, however, that purchases were made through the use of State contracts.

Food Service Fund

The financial transactions and statistical records of the school food services were maintained in satisfactory condition. The financial accounts and meal count records were reviewed on a test-check basis.

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 return a profit of at least \$100,000. The operating provision was met.

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

The cash disbursement 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 exceeded three months average expenditures.

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Food Service Fund (Continued)

Finding – Net cash resources exceeded the three month average of expenses for the fiscal year ended June 30, 2017.

Recommendation – The District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three month average expenses.

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 timely filed.

Applications for free and reduced price meals were reviewed for completeness and accuracy.

The number of free and reduced price 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 price meal and free milk policy is uniformly administered throughout the school system.

USDA Food Distribution Program food and commodities were received and a single inventory was maintained on a first-in, first-out basis.

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

Exhibits reflecting Child Nutrition Program operations are included in the CAFR on Exhibits B-4, B-5 and B-6.

Extended Day Program

The accounting records are maintained in good condition.

Student Activity, Athletic Association and Scholarship Accounts

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

Application for State School Aid

Our audit procedures included a test information reported in the October 14, 2016 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, related services, bilingual students and low-income. 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 with no 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 had adequate written procedures for the recording of student enrollment data.

**NUTLEY BOARD OF EDUCATION
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2016-17 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 information on the DRTRS was verified with an immaterial exception noted. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures included a review of transportation related contracts and purchases. Based on our review, and except as previously noted, the district complied with proper bidding procedures and award of contracts.

Facilities and Capital Assets

The district contracts with an independent appraisal company to annually update its capital asset inventory reports.

Suggestions to Management

- Consideration be given to integrating the capital asset reporting system with the district's budgetary accounting software.
- A formal written policy for the use of store cards be developed.

**NUTLEY BOARD OF EDUCATION
FOOD SERVICE FUND
NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>Program</u>	<u>Meals Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>
National School Lunch (Regular Rate)	Free	41,330	15,967	15,967	
	Reduced	12,280	4,726	4,726	
	Paid	115,683	44,680	44,680	

**SCHEDULE OF NET CASH RESOURCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Net Cash Resources:

Current Assets

Cash and Cash Equivalents	\$ 437,513
Due from Other Governments	14,813
Accounts Receivable	43,681

Current Liabilities

Less Accounts Payable	<u>(61,250)</u>
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Net Cash Resources

<u>\$ 434,757</u>

Adjusted Total Operating Expenses:

Total Operating Expenses	\$ 988,220
Less Depreciation Expense	<u>(12,453)</u>

Adjusted Total Operating Expenses	<u>\$ 975,767</u>
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Average Monthly Operating Expense:

<u>\$ 97,577</u>

Three Times Monthly Average:

<u>\$ 292,730</u>

Total Net Cash Resources	\$ 434,757
Three Times Monthly Average	<u>292,730</u>
Amount Above Allowable Net Cash Resources	<u>\$ 142,027</u>

**NUTLEY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 14, 2016
SCHEDULE OF AUDITED ENROLLMENTS**

	2017-2018 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 from Work- papers	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 3 yrs	9.0		9.0				9.0		9.0							
Full Day Kindergarten	308.0		308.0				81.0		81.0							
Grade 1	266.0		266.0				83.0		83.0							
Grade 2	270.0		270.0				38.0		38.0							
Grade 3	266.0		266.0				36.0		36.0							
Grade 4	292.0		292.0				61.0		61.0							
Grade 5	222.0		222.0				48.0		48.0							
Grade 6	227.0		227.0				64.0		64.0							
Grade 7	257.0		257.0				257.0		257.0							
Grade 8	261.0		261.0				261.0		261.0							
Grade 9	244.0		244.0				244.0		244.0							
Grade 10	262.0		262.0				262.0		262.0							
Grade 11	257.0		257.0				257.0		257.0							
Grade 12	268.0		268.0				268.0		268.0							
Subtotal	3,409.0	-	3,409.0	-	-	-	1,969.0	-	1,969.0	-	-	-	-	-	-	-
Special Ed - Elementary	277.0		277.0				44.0		44.0				14.0	11.0	11.0	
Special Ed - Middle	168.0		168.0				110.0		110.0				10.0	10.0	10.0	
Special Ed - High	200.0		200.0				200.0		200.0				23.0	20.0	20.0	
Subtotal	645.0	-	645.0	-	-	-	354.0	-	354.0	-	-	-	47.0	41.0	41.0	-
Totals	4,054.0	-	4,054.0	-	-	-	2,323.0	-	2,323.0	-	-	-	47.0	41.0	41.0	-
Percentage Error					0.00%	0.00%										0.00%

**NUTLEY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 14, 2016
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 A.S.S.A as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Application and Register	Errors
	Full Day Kindergarten	32.0	32.0	-	3.0	3.0		6.0	6.0		5.0	5.0
Grade 1	40.0	40.0		4.0	4.0		8.0	8.0		7.0	7.0	
Grade 2	34.0	34.0		4.0	4.0		2.0	2.0		2.0	2.0	
Grade 3	36.0	36.0		4.0	4.0		1.0	1.0		1.0	1.0	
Grade 4	39.0	39.0		4.0	4.0							
Grade 5	30.0	30.0		3.0	3.0							
Grade 6	21.0	21.0		2.0	2.0		1.0	1.0		1.0	1.0	
Grade 7	43.0	43.0		5.0	5.0		2.0	2.0		2.0	2.0	
Grade 8	36.0	36.0		4.0	4.0		2.0	2.0		2.0	2.0	
Grade 9	33.0	33.0		4.0	4.0		1.0	1.0		1.0	1.0	
Grade 10	29.0	29.0		3.0	3.0		3.0	3.0		2.0	2.0	
Grade 11	42.0	42.0		5.0	5.0		3.0	3.0		2.0	2.0	
Grade 12	33.0	33.0		4.0	4.0		4.0	4.0		3.0	3.0	
Subtotal	448.0	448.0	-	49.0	49.0	-	33.0	33.0	-	28.0	28.0	-
Special Ed - Elementary	59.0	59.0		6.0	6.0		1.0	1.0		1.0	1.0	
Special Ed - Middle	34.0	34.0		4.0	4.0		1.0	1.0		1.0	1.0	
Special Ed - High	49.0	49.0		5.0	5.0		-	-		-	-	
Subtotal	142.0	142.0	-	15.0	15.0	-	2.0	2.0	-	2.0	2.0	-
Totals	590.0	590.0	-	64.0	64.0	-	35.0	35.0	-	30.0	30.0	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

	Transportation					
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular Public	3.0	3.0		1.0	1.0	
Nonpublic Transported						
Regular Special Ed. w/o Special Trans Needs	3.0	3.0		1.0	1.0	
Special Ed. with Special Trans Needs	161.0	161.0		47.0	46.0	(1.0)
	167.0	167.0	-	49.0	48.0	(1.0)
Percentage Error			0.00%			-2.04%

**NUTLEY BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID
ENROLLMENT AS OF OCTOBER 14, 2016
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 Worpapers	Sample Verified to Register	Errors
Full Day Kindergarten	7.0	7.0		5.0	5.0	
Grade 1	10.0	10.0		8.0	8.0	
Grade 2	4.0	4.0		3.0	3.0	
Grade 3	11.0	11.0		8.0	8.0	
Grade 4	4.0	4.0		3.0	3.0	
Grade 5	1.0	1.0		1.0	1.0	
Grade 6	2.0	2.0		1.0	1.0	
Grade 7	2.0	2.0		2.0	2.0	
Grade 8	2.0	2.0		2.0	2.0	
Grade 9	5.0	5.0		4.0	4.0	
Grade 10	4.0	4.0		3.0	3.0	
Grade 11						
Grade 12	3.0	3.0		2.0	2.0	
Subtotal	55.0	55.0	-	42.0	42.0	-
Special Ed - Elementary	3.0	3.0		2.0	2.0	
Special Ed - Middle	1.0	1.0		1.0	1.0	
Special Ed - High	1.0	1.0		1.0	1.0	
Subtotal	5.0	5.0	-	4.0	4.0	-
Total	60.0	60.0	-	46.0	46.0	-
Percentage Error			0.00%			0.00%

**NUTLEY BOARD OF EDUCATION
CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

2016-17 Total General Fund Expenditures reported on Exhibit C-1	\$	70,538,630
Adjustments		
Add: Transfer to Capital Projects from Capital Reserve		550,000
Less: On-Behalf TPAF Pension and Social Security		<u>(7,743,253)</u>
Adjusted 2016-17 General Fund Expenditures		<u>\$ 63,345,377</u>
2% of Adjusted 2016-17 General Fund Expenditures	\$	1,266,908
Allowable Adjustments		
Extraordinary Aid		<u>617,111</u>
Maximum Unreserved/Undesignated Fund Balance	\$	1,884,019
Total General Fund - Fund Balances at June 30, 2017 (Per CAFR Budgetary Comparison Schedule - Exhibit C-1)	\$	8,197,706
Decreased by:		
Encumbrances		(473,480)
Other Restricted Fund Balances - Capital and Maintenance Reserves		(4,462,010)
Excess Surplus - Designated for Subsequent Year's Budget		<u>(502,638)</u>
Total Unassigned Fund Balance		<u>2,759,578</u>
Excess Surplus	\$	<u>875,559</u>
<u>Recapitulation of Excess Surplus at June 30, 2017</u>		
Restricted Fund Balance		
Excess Surplus	\$	875,559
Excess Surplus Designated for Subsequent Year's Budget		<u>502,638</u>
	\$	<u>1,378,197</u>

**NUTLEY BOARD OF EDUCATION
RECOMMENDATIONS**

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

It is recommended that:

1. The Special Revenue Fund original budget, as reported in the accounting system, be in agreement with the State budget document approved by the Board.
2. The District consistently record all travel expenditures to object code 580.
3. Procedures be implemented to ensure that all checks disbursed from the District's General Account contain the proper authorized signatures.

III. School Purchasing Program

There are none.

IV. School Food Services

It is recommended that the District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources do not exceed the three month average expenses.

V. Extended Day Program

There are none.

VI. Student Activity and Athletic Association Accounts

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. Miscellaneous

There are none.

XI. Status of Prior Years' Audit Findings/Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all.

**NUTLEY BOARD OF EDUCATION
RECOMMENDATIONS**

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 & HIGGINS, LLP



Gary J. Vinci
Certified Public Accountant
Public School Accountant