

Administrative Questionnaire 2021-2022

To be completed by board secretary/business administrator

The Administrative Questionnaire is completed annually by the board secretary/business administrator of the school district/charter school/renaissance school project for use by the auditor when reviewing compliance with account coding of administrative expenditures. The auditor will review this questionnaire in conjunction with the test of transactions and include a finding and recommendation(s) for a questionnaire substantially incomplete or inaccurate. In addition, school districts/charter schools/renaissance school projects are required to have ready for audit a listing of all staff positions that require a school administrative, principal or school business administrator certificate which is detailed on item number 21 in Section III-6. The questionnaire should be kept with the auditor’s workpapers and available to the department upon request and is not to be uploaded to the ACFR Repository.

There are three checklists (Current Operating Funds, Student Activity Fund, and Food Service Fund) of actions to be performed or documents to have available in advance of the audit. They are provided following the Questionnaire to assist board secretaries/business administrators in preparing for the year-end audit. These checklists may be modified by the audit firm to incorporate additional documents as needed.

1. a. Were all salaries of administrative staff requiring a school administrative, principal or school business administrative certificate recorded in administrative functions 230, 240, and 25X?

Yes _____ No _____

- b. If no to 1a, is the coding consistent with prior years? Yes _____ No _____

- c. If no to 1a, please list the position, the account coding and the rationale for account classification other than administration (attach additional sheet if necessary):

For Charter Schools and Renaissance School Projects Only

- d. Were all administrative expenditures recorded and reported on the Board Secretary Report, on the Budgetary Comparison Schedules reported in the ACFR, and reported in Audsum in sufficient detail to comply with the New Jersey Chart of Accounts?

Yes _____ No _____

2. Is there a decline in administrative expenditures relative to total general fund expenditures from the previous year?

Yes _____ No _____

If yes, is the decline the result of reclassification or allocation of salaries?

Yes _____ No _____

Please provide an explanation for any fluctuation (attach additional sheet if necessary):

3. Were there any salaries recorded in functions 230, 240, and 25X in the prior year and not in the current year?

Yes _____ No _____

If yes, please list the position, the account coding and the rationale for the change (attach additional sheet if necessary):

4. Were there any non-certificated administrative staff allocated to a support function (exclude clerical positions)?

Yes _____ No _____

If yes, please list the position, account classification, and allocation method used (attach additional sheet if necessary):

5. Were any supervisor positions, with the exception of “supervisors of instruction,” requiring a principal or supervisory certification allocated to a support function?

Yes _____ No _____

If yes, please list the position, account classification, and allocation method used (attach additional sheet if necessary):

6. Did any of the administrative functions (functions 230, 240, and 25X) have salary expenditures for administrators and no related clerical support salaries? For example, salaries are recorded in function 240-103, salaries of principals/vice principal but nothing was reported in function 240-105, salaries of secretarial and clerical assistants.

Yes _____ No _____

If yes, please list the function(s) and rationale (attach additional sheet if necessary):

7. Were there any other line-item transfers or additional appropriations of surplus or unbudgeted revenue to an administrative function?

Yes _____ No _____

Administrative Question No. 8 Is Not Applicable to Charter Schools/Renaissance School Projects:

8. Did the school district (regular and county vocational) receive a “Warning” edit (#308) produced with the 2021-22 final budget certified for taxes stating that the 2020-21 budgeted per pupil legal costs, revised as of February 1, 2021 is greater than 130% of the state average per pupil legal costs?

Yes _____ No _____

8a. Enter the June 30, 2021 (2020-21 actual costs - per pupil amount) **for your district** from indicator 8A of the 2022– Legal Svc. (Actual cost per pupil):

\$ _____ (8a.)

The [2022 Taxpayer Guide to Education Spending](http://state.nj.us/education/guide) (state.nj.us/education/guide) is available on the DOE website.

8b. 130% of the **audited statewide average** for year ending 6/30/21 per the 2022 Taxpayer’s Guide to Education Spending : (\$45*1.30%) \$59 (8b.)

8c. N.J.A.C. 6A:23A-5.2(a)(3) requires that where the district’s audited (pre-audit year, 6/30/21) per pupil legal costs (8a) exceeds the **audited statewide average** for that year (8b), the district is required to implement the cost containment procedures no later than the earliest board of education meeting subsequent to the next year end detailed at N.J.A.C. 6A:23A-5.2 (a)(3)(i) through ((iv), or provide evidence that the implementation of those procedures would not result in a reduction of costs. If 8a above exceeds 8b above, has the district implemented the cost reduction procedures required by resolution adopted at the earliest board of education meeting subsequent to the release of the 2022 Taxpayer Guide to Education Spending?

Yes _____ No _____

If “Yes” please provide evidence of the implementation of the required procedures by board resolution. If “No” to 8c, please provide the auditor with evidence to support the assertion that such procedures would not result in a reduction of costs.