

requirements, which are required to be reported in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04, and which are described in the accompanying schedule of findings and questioned costs as items *[List the reference numbers of the related finding ,e.g., 20X1-1, 20X1-2, etc. -Omit the last sentence if no such instances of noncompliance are identified in the schedule of findings and questioned costs].*

**Internal Control Over Compliance**

The management of the Board of Education of the \_\_\_\_\_ School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered \_\_\_\_\_ Board of Education's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, the \_\_\_\_\_ Board of Education, the New Jersey State Department of Education, and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Licensed Public School Accountant  
No. \_\_\_\_\_  
Firm Name

Date \_\_\_\_\_

**NOTE TO PREPARER: WHEN A FEDERAL SINGLE AUDIT IS NOT REQUIRED -- DO NOT REFERENCE FEDERAL PROGRAMS. WHEN A STATE SINGLE AUDIT IS NOT REQUIRED -- DO NOT REFERENCE NJOMB CIRCULAR LETTER 04-04 AND STATE PROGRAMS.**