

**School District of the Chathams
County of Morris, New Jersey**

**Auditors' Management Report on Administrative Findings–
Financial, Compliance and Performance**

June 30, 2024

Auditors' Management Report on Administrative Findings–
Financial, Compliance and Performance

Table of Contents

	<u>Page No.</u>
Independent Auditors' Report.....	1
Scope of Audit.....	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims.....	3
Payroll Account and Position Control Roster	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures.....	3
• General Classifications	
• Administrative Classifications	
Board Secretary's Records.....	4
Treasurer's Records	4
Unemployment Compensation Insurance Trust Fund	4
Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA)	4
Other Special Federal and/or State Projects.....	4
T.P.A.F. Reimbursement	4
T.P.A.F. Reimbursement to the State for Federal Salary Expenditures	5
Nonpublic State Aid.....	5
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	5
School Food Service	6
Student Body Activities.....	6
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets.....	7
Testing for Lead of All Drinking Water in Educational Facilities	7
Follow-up on Prior Year's Findings.....	8
Acknowledgment.....	8
Schedule of Audited Enrollments.....	9
Excess Surplus Calculation	12
Audit Recommendations Summary	15



INDEPENDENT AUDITORS' REPORT

**Honorable President and Members
of the Board of Education
School District of the Chathams**

We have audited, in accordance with generally accepted auditing 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 School District of the Chathams in the County of Morris for the year ended June 30, 2024, and have issued our report thereon dated January 8, 2025.

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 solely for the information of the School District of the Chathams management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

Cranford, New Jersey
January 8, 2025

Scott A. Clelland

Scott A. Clelland, CPA
Licensed Public School Accountant, No. 1049

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, 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

Fire insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the District's ACFR.

Official Bonds (N.J.S.A.18A:17-26, 18A:17-32, 18A:13-13)

Name	Position	Amount
Peter Daquila	Business Administrator/Board Secretary	\$310,000
Patricia Sewak	Assistant Business Administrator	\$160,000
John Csatlós	Treasurer of School Moneys	\$360,000

There is a Public Employees' Faithful Blanket Position Bond covering all other employees with coverage of \$100,000.

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 Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the school district.

The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The District made a proper adjustment to the billings to sending Districts for the increase or decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period indicated no exceptions with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

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 tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

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

Payrolls were delivered to the Treasurer of school monies with a warrant made to her order for the full amount of each payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2024 for proper classification of orders as reserve for encumbrances and accounts payable.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* 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 selected 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, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer did not disclose any exceptions.

Unemployment Compensation Insurance Trust Fund

The District has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the General Fund. No exceptions were noted.

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 Annual Comprehensive Financial Report (ACFR). This section of the ACFR documents the financial position pertaining to the projects under Titles I, II, and III of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) located in the 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. No exceptions were noted.

T.P.A.F. Reimbursement

Our audit procedures included a test of the semi-monthly reimbursement filed with the Department of Education for District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

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

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.

Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

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 the bidding for public school transportation contracts under *N.J.S.A. 18A:39-3* is \$20,200 in 2023-24. The District by resolution has appointed the School Business Administrator as a Qualified Purchasing Agent increasing the legal bid threshold to \$44,000.

The District board of education 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.

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

Procedures were performed on a test basis, to indicate if any 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 provision of *N.J.S.A. 18A:18A-4*, as amended.

Finding 2024-001

During our testing of procurements, we noted two instances where at least two quotations were not obtained prior to purchase orders being issued.

Recommendation:

We suggest that at least two quotations be obtained where required by state statute, prior to the commitment of funds.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

School Food Service

As of July 1, 2023, the District no longer participates in the federal or state Child Nutrition Program. SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with Food Service Management Companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing Cost Reimbursable or Fixed Price contracts as necessary to ensure the feeding of all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all students during the emergency.

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 B of the ACFR.

Student Body Activities

During our audit of the student activity funds, the following item was noted:

Finding 2024-002

Audit adjustments were made to properly reflect cash balances as of June 30 for various reconciling items on student body activity account bank reconciliations.

Recommendation:

We suggest that all reconciling items on student body activities account bank reconciliations be promptly reviewed and resolved.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Application for State School Aid

Because the General State Aid cluster was not tested as a major program in the 2024 fiscal year, our audit procedures did not include a test of information reported in the October 13, 2023 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income and bilingual. We did agree the ASSA summary report to the underlying District working papers with exceptions as identified in the schedule of application for state school aid summary. We also performed a review of the District procedures related to its completion.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District appears to have adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Because transportation aid was not tested as a major program in the 2024 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2023-2024 District Report of Resident Transported Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report without exception. We did agree the DETRS summary report to the underlying District working papers 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.

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority ("NJSDA") grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

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)*.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Follow-up on Prior Year's Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations, which were corrected in the current year.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2024 fiscal year.

Acknowledgment

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.

SCHEDULE OF AUDITED ENROLLMENTS**SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2024 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	2024-2025 Application for State School Aid						Private Schools for Disabled		
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Reported on A.S.S.A. as Private Schools	Reported on Workpapers Private Schools	Errors
	Full	Shared	Full	Shared	Full	Shared			
Half Day Preschool	18	-	18	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	183	-	53	-	130	-	-	-	-
Full Day Kindergarten	-	130	130	130	(130)	-	-	-	-
One	223	-	223	-	-	-	-	-	-
Two	215	-	215	-	-	-	-	-	-
Three	205	-	205	-	-	-	-	-	-
Four	205	-	205	-	-	-	-	-	-
Five	215	-	215	-	-	-	-	-	-
Six	246	-	246	-	-	-	-	-	-
Seven	222	-	222	-	-	-	-	-	-
Eight	233	-	233	-	-	-	-	-	-
Nine	256	-	256	-	-	-	-	-	-
Ten	251	-	251	-	-	-	-	-	-
Eleven	254	3	254	3	-	-	-	-	-
Twelve	233	1	233	1	-	-	-	-	-
Post-Graduate	-	-	-	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-
Subtotal	2,959	134	2,959	134	-	-	-	-	-
Special Ed - Elementary	201	-	201	-	-	-	9	9	-
Special Ed - Middle School	141	-	141	-	-	-	6	6	-
Special Ed - High School	213	5	213	5	-	-	21	21	-
Subtotal	555	5	555	5	-	-	36	36	-
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-
Totals	3,514	139	3,514	139	-	-	36	36	-
Percentage Error					0.00%	0.00%			0.00%

SCHEDULE OF AUDITED ENROLLMENTS

SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023

Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2024 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	Resident Low Income			Resident LEP Low Income		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors
Half Day Preschool	-	-	-	-	-	-
Full Day Preschool	-	-	-	-	-	-
Half Day Kindergarten	2	2	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	2	2	-	1	1	-
Two	4	4	-	3	3	-
Three	4	4	-	-	-	-
Four	4	4	-	2	-	2
Five	3	3	-	1	1	-
Six	3	3	-	2	2	-
Seven	2	2	-	-	-	-
Eight	2	2	-	-	-	-
Nine	5	4	1	-	-	-
Ten	7	7	-	1	1	-
Eleven	3	3	-	-	-	-
Twelve	1	1	-	-	-	-
Post-Graduate	-	-	-	-	-	-
Adult H.S. (15+CR.)	-	-	-	-	-	-
Adult H.S. (1-14 CR.)	-	-	-	-	-	-
Subtotal	42	41	1	10	8	2
Special Ed - Elementary	8	8	-	1	1	-
Special Ed - Middle	4	4	-	-	-	-
Special Ed - High	1	1	-	-	-	-
Subtotal	13	13	-	1	1	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	55	54	1	11	9	2
Percentage Error			1.83%			0.00%

	Transportation				
	Reported on DRTRS by District	Reported on DRTRS by DOE/county	Errors	Tested	Verified
Reg. - Public Schools, col. 1	735	735	-	-	-
Reg -SpEd, col. 4	12	12	-	-	-
Transported - AIL, col.2 & Non-Public, col. 3	365	365	-	-	-
Special Ed Spec, col. 6	65	65	-	-	-
Totals	1,177	1,177	-	-	-
Percentage Error			0.00%		0.00%

	Reported	Recalculated
Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)	4.6	4.6
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)	4.6	4.6
Spec Avg. = Special Ed with Special Needs	9.1	9.1

SCHEDULE OF AUDITED ENROLLMENTS**SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2024 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	Resident LEP NOT Low Income		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors
Half Day Preschool	-	-	-
Full Day Preschool	-	-	-
Half Day Kindergarten	5	5	-
Full Day Kindergarten	-	3	(3)
One	8	8	-
Two	7	7	-
Three	-	-	-
Four	3	3	-
Five	1	1	-
Six	-	-	-
Seven	2	2	-
Eight	-	-	-
Nine	3	3	-
Ten	-	-	-
Eleven	-	-	-
Twelve	-	-	-
Post-Graduate	-	-	-
Adult H.S. (15+CR.)	-	-	-
Adult H.S. (1-14 CR.)	-	-	-
Subtotal	29	32	(3)
Special Ed - Elementary	-	-	-
Special Ed - Middle	1	1	-
Special Ed - High	-	-	-
Subtotal	1	1	-
Co. Voc. - Regular	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-
Totals	30	33	(3)
Percentage Error			-10.00%

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2024

SECTION 1

A. 2% Calculation of Excess Surplus

2023-24 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 96,207,142	(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, PRM, LTD and Social Security	\$ 18,541,878	(B2a)
Assets Acquired Under Leases	\$ _____	(B2b)
Adjusted 2023-24 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 77,665,264	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02]	\$ 1,553,305	(B4)
Enter Greater of (B4) or \$250,000	\$ 1,553,305	(B5)
Increased by: Allowable Adjustment*	\$ 1,228,823	(K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 2,782,128	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-24 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 16,172,239	(C)
Decreased by:		
Assigned Year End Encumbrances	\$ 2,755,165	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 264,831	(C3)
Other Restricted Fund Balances****	\$ 9,007,679	(C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ _____	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 4,144,564	(U1)

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2024

SECTION 3

Restricted Fund Balance - Excess Surplus ***

[(U1)-(M)] IF NEGATIVE ENTER -0-

\$ 1,362,436 (E)

Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's
Expenditures **

\$ 264,831 (C3)

Reserved Excess Surplus *** [(E)]

\$ 1,362,436 (E)

Total Excess Surplus [(C3)+(E)]

\$ 1,627,267 (D)

*** Detail of Allowable Adjustments**

Impact Aid

\$ - (H)

Sales & Lease-back

\$ - (I)

Extraordinary Aid

\$ 1,091,228 (J1)

Additional Nonpublic School Transportation Aid

\$ 137,595 (J2)

Current Year School Bus Advertising Revenue Recognized

\$ - (J3)

Family Crisis Transportation Aid

\$ - (J4)

Supplemental Stabilization Aid received April 2024 & Maintenance of
Equity and State Military Impact Aid Received in July 2024

\$ - (J5)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]

\$ 1,228,823 (K)

** This amount represents the June 30, 2023 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2024 ACFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by another type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2024

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 8,506,466
Emergency reserve	\$ 165,010
Maintenance reserve	\$ -
Tuition reserve	\$ -
School Bus Advertising 50% Fuel Offset-current year	\$ -
School Bus Advertising 50% Fuel Offset-prior year	\$ -
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ -
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$ -
Other State / government mandated reserve	\$ -
Unemployment compensation	\$ 336,203
Total Other Restricted Fund Balance	\$ 9,007,679 (C4)

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Audit Recommendations Summary
June 30, 2024

We suggest the following:

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Programs

2024-001 – At least two quotations be obtained, where required by state statute, prior to commitment of funds.

School Food Service

None

Student Body Activities

2024-002 - All reconciling items on student body activity account bank reconciliations be promptly reviewed and resolved.

Application for State School Aid

None

Pupil Transportation

None

Facilities and Capital Assets

None

Miscellaneous

None

Status of Prior Year Findings

Corrective action has been implemented on all prior year findings.