

SCHOOL DISTRICT  
OF  
**BOROUGH OF LAWNSIDE**

**Auditor's Management Report  
For the Fiscal Year Ended June 30, 2024**

**AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

[www.ford-scott.com](http://www.ford-scott.com)

## **REPORT OF INDEPENDENT AUDITORS**

Honorable President and  
Members of the Board of Education  
Borough of Lawnside School District  
County of Camden, New Jersey

We have audited, in accordance with audit 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 Education of the Borough of Lawnside School District in the County of Camden for the year ended June 30, 2024, and have issued our report thereon dated February 14, 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 for the information of the management of the Borough of Lawnside School District, and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.

*Ford, Scott & Associates, L.L.C.*

FORD, SCOTT & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

*Michael S. Garcia*

Michael S. Garcia

Certified Public Accountant

Licensed Public School Accountant

No. 2080

February 14, 2025

## **ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

### **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 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 Exhibit J-20, Insurance Schedule contained in the district's ACFR.

#### **Official Bonds**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Karen Willis	Board Secretary/ Business Administrator	\$ 90,000.00
Nancy McCabe	Treasurer	\$ 200,000.00

The Treasurer of School Monies was bonded in a surety bond in accordance with provisions of Title 18A:17-32 within minimum limits of State Board promulgated schedule.

There is a Public Employees' Faithful Performance Crime Policy covering all other employees with multiple coverage of \$250,000.00.

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 school district.

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

### **Financial Planning, Accounting and Reporting**

#### **Examination of Claims**

An examination of claims paid during the period under review did indicate any discrepancies with respect to signatures or certification. No exceptions were noted.

#### **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 Superintendent and were certified by the President of the Board and the Board Secretary/School Business Administrator.

## **Financial Planning, Accounting and Reporting – Continued**

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.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the NJ Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes did comply with federal (or state) regulations regarding the compensation which is required to be reported.

### **FINDING AMR #2024-2**

One employee selected for testing was paid in excess of their contractual salary.

### **RECOMMENDATION AMR #2024-2**

We Recommend that all employees be paid in accordance with their contractual salary.

### **Reserve for Encumbrances, Liability for Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No discrepancies were noted.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-2.2(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 selection targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-2.4. As a result of the procedures performed, a transaction error rate of 0.00% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. *General Classification Findings - None*
- B. *Administrative Classification Findings - None*

### **Board Secretary's Records**

Other than the following Finding, the Board Secretary's Records were in satisfactory condition.

### **FINDING AMR/ACFR #2024-1**

The Business Administrator issued checks in July, August and September of 2024 that were recorded as June 30, 2024 transactions in the General Ledger.

### **RECOMMENDATION AMR/ACFR #2024-1**

We Recommend that checks issue be charged to the proper fiscal year.

Bids received were summarized in the minutes.

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

Budget appropriations were not greater than realized revenues and Board authorized use of surplus.

### **Financial Planning, Accounting and Reporting – Continued**

No budgetary line accounts were over-expended during the fiscal year and at June 30.

Purchase orders were charged to the appropriate line accounts in accordance with State prescribed Uniform Minimum Chart of Accounts (2R2), for New Jersey Public Schools.

### **Treasurer's Records**

The Board Treasurer's Records were in satisfactory condition.

All required reconciliations were performed.

All cash receipts were promptly deposited.

The Treasurers Records were in agreement with the Board Secretary.

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2023-24 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 results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also include a review of transportation related contracts and purchases. Based on our review, the district complied the proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Elementary and Secondary Education Act of 1965 (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 ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. revealed 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 the Schedule A and Schedule B 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.

The study of compliance for Special Federal and/or State Projects did not reveal any areas of non-compliance and/or questioned cost.

### **T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions noted.

## **Financial Planning, Accounting and Reporting – Continued**

### **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 for all federal awards for the Borough of Lawnside 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.

### **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 is \$44,000 with a Qualified Purchasing Agent. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$20,200 for 2023-2024.

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 Solicitor's opinion should be sought before a commitment is made.

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 provision of N.J.S.A. 18A:18A-4, amended.

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

### **School Food Service**

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.

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$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. No exceptions were noted.

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. No exceptions we noted.

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.

### **Student Body Activities**

During our review of the student activity funds, the records were found to be in satisfactory condition.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2023 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low income and bilingual. We also performed a review of the districts procedures related to its completion. The information on the ASSA was compared to the district workpapers without exception. The information that was included on the workpapers was verified without exception. 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 has adequate written procedures for the recording of student enrollment data.

### **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 did submit 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. One prior year finding is repeated in this year's recommendations as noted below.

All of the Prior Year Findings have been resolved.

### **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.

Respectfully submitted,

*Ford, Scott & Associates, L.L.C.*  
FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

*Michael S. Garcia*  
Michael S. Garcia  
Certified Public Accountant  
Licensed Public School Accountant  
No. 2080

February 14, 2025



**BOROUGH OF LAWN SIDE SCHOOL DISTRICT**  
Application for State School Aid Summary  
Schedule of Audited Enrollments  
Enrollment as of October 13, 2023

	2024 -2025 Application for State School Aid						Sample for Verification						Private Schools for the Disabled			
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Errors		Sample Selected from Workpapers		Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verification	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool	44		44		-		44		44		-					
Full Day Preschool																
Half Day Kindergarten	32		32		-		32		32		-					
Full Day Kindergarten	29		29		-		29		29		-					
One	22		22		-		22		22		-					
Two	22		22		-		22		22		-					
Three	22		22		-		22		22		-					
Four	43		43		-		43		43		-					
Five	21		21		-		21		21		-					
Six	29		29		-		29		29		-					
Seven	25		25		-		25		25		-					
Eight	29		29		-		29		29		-					
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14CR.)																
Subtotal	296	-	296	-	-	-	296	-	296	-	-	-	-	-	-	-
Special Education-Elementary																
Special Education-Middle School	36		36		-		36		36		-		4	4	4	-
Special Education-High School	16		16		-		16		16		-		1	1	1	-
Subtotal	52	-	52	-	-	-	52	-	52	-	-	-	5	5	5	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	348	-	348	-	-	-	348	-	348	-	-	-	5	5	5	-
Percentage Error					0.0%	0.0%					0.0%	0.0%				0.0%

**BOROUGH OF LAWSIDE SCHOOL DISTRICT**  
Application for State School Aid Summary  
Schedule of Audited Enrollments  
Enrollment as of October 13, 2023

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Errors	Reported on A.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application, Test Score and Register	Errors
Half Day Preschool	26	26	-	15	15							
Full Day Preschool			-									
Half Day Kindergarten	18	18	-	10	10							
Full Day Kindergarten	14	14	-	7	7							
One	18	18	-	9	9							
Two	13	13	-	8	8							
Three	25	25	-	14	14							
Four	10	10	-	6	6							
Five	16	16	-	9	9							
Six	13	13	-	8	8							
Seven	12	12	-	7	7							
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
Subtotal	165	165	-	93	93	-			-			-
Special Education-Elementary	25	25	-	14	14							
Special Education-Middle School	7	7	-	4	4							
Special Education-High School												
Subtotal	32	32	-	18	18	-			-			-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Subtotal	-	-	-	-	-	-			-			-
Totals	197	197	-	111	111	-			-			-
Percentage Error			0.0%			0.0%			0.0%			0.0%

  

Transportation					
Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
35	35	-	27	27	(0)
5	5	-	4	4	(0)
26	26	-	20	20	
12	12	-	9	9	0
78	78	-	60	60	0
		0.0%			0.0%

  

Reg. - Public Schools, Col. 1	Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)	5.4
Reg. - SpEd, Col. 4	Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)	5.4
Transported - Non-Public, Col. 3	Spec. Avg. (Mileage) = Special Ed. with Special Needs	12.0
Special Needs, Col. 6		
Totals		
Percentage Error		

**BOROUGH OF LAWN SIDE SCHOOL DISTRICT**  
Application for State School Aid Summary  
Schedule of Audited Enrollments  
Enrollment as of October 13, 2023

	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 Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One						
Two						
Three						
Four						
Five						
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14CR.)						
Subtotal						-
Special Education-Elementary						
Special Education-Middle School						
Special Education-High School						
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Subtotal	-	-	-	-	-	-
Totals			-			-
Percentage Error			0.0%			0.0%

**BOROUGH OF LAWNSIDE SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2024**

**REGULAR DISTRICT**

**SECTION 1**

**A. 2% Calculation of Excess Surplus**

2023-24 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 13,616,334.85	(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	\$ 1,417,537.70	(B2a)
Assets Acquired Under Capital Leases	-	(B2b)
Adjusted 2023-24 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ 12,198,797.15	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .04]	\$ 243,975.94	(B4)
Enter Greater of (B4) or \$250,000	\$ 250,000.00	(B5)
Increased by: Allowable Adjustment*	\$ 156,468.94	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ 406,468.94	(M)

**SECTION 2**

Total General Fund - Fund Balances @ 06/30/24 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 4,408,395.62	(C)
Decreased by:		
Year-end Encumbrances	\$ 120,319.85	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 1,893,382.97	(C3)
Other Restricted Fund Balances ****	\$ 440,891.51	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ 192,876.03	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 1,760,925.26	(U1)

**SECTION 3**

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	\$ 1,354,456.32	(E)
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**Recapitulation of Excess Surplus as of June 30, 2024:**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 1,893,382.97	(C3)
Reserved Excess Surplus ***	\$ 1,354,456.32	(E)
Total [(C3) + (E)]	\$ 3,247,839.29	(D)

**BOROUGH OF LAWNSIDE SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2024**

- \* This adjustment line (as detailed below) is to be utilized for Impact Aid (when applicable), Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10), and Extraordinary Aid, and Additional Nonpublic School Transportation Aid if applicable (Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid and Additional Nonpublic School Transportation Aid).

**Detail of Allowable Adjustments**

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ 146,458.94	(J1)
Additional Nonpublic School Transportation Aid	\$ 10,010.00	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Supplemental Stabilization Aid Received April 2023 & Maintenance of Equity Aid Received July 2023	\$ _____	(J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ 156,468.94	(K)

- \*\* This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

- \*\*\* Amounts must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Worksheet Line 90030.

- \*\*\*\* Amount for Other Reserved 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 an other type of government, such as the judicial branch of government, must have departmental approval. District requests should be submitted to the Division of Finance prior to September 30.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal	\$ -	
Sale/lease-back reserve	\$ -	
Capital reserve	\$ -	
Maintenance reserve	\$ 343,929.00	
Emergency reserve	\$ -	
Tuition reserve	\$ -	
School Bus Advertising 50% Fuel Offset Reserve – current year	\$ -	
School Bus Advertising 50% Fuel Offset Reserve –prior year	\$ -	
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ -	
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ -	
Other state/government mandated reserve	\$ -	
Reserve for Unemployment Fund	\$ 96,962.51	
[Other Restricted Fund Balance not noted above] ****	\$ _____	
Total Other Restricted Fund Balance	\$ 440,891.51	(C4)

**AUDIT RECOMMENDATIONS SUMMARY**  
**For the Fiscal Year Ended June 30, 2024**  
**BOROUGH OF LAWNSIDE SCHOOL DISTRICT**

Recommendations:

1. Administrative Practices and Procedures

None.

2. Financial Planning, Accounting and Reporting

**RECOMMENDATION AMR/ACFR #2024-1**

We Recommend that checks issue be charged to the proper fiscal year

**RECOMMENDATION AMR #2024-2**

We Recommend that all employees be paid in accordance with their contractual salary.

3. School Purchasing Programs

None.

4. School Food Service

None.

5. Student Body Activities

None.

6. Application for State School Aid

None.

7. Pupil Transportation

None.

8. Facilities and Capital Assets

None.

9. Miscellaneous

None.

10. Status of Prior Year Audit Findings/Recommendations

All Prior Year Findings have been resolved.