

TOWNSHIP OF MULLICA BOARD OF EDUCATION

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

June 30, 2024

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

	Page
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	2
Payroll Account	3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	
General Classifications	3
Administrative Classifications	3
Board Secretary's Records	3
Chief School Administrator's Records	N/A
Elementary and Secondary Education Act/Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	4
Other Special Federal and/or State Projects	4
T. P. A. F. Reimbursement	4
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	4
School Food Service	6
Application for State School Aid	7
Pupil Transportation	7
Facilities and Capital Assets	N/A
Miscellaneous	N/A
Follow-up on Prior Year Findings	7
Suggestions to Management	7
Acknowledgment	7
Schedule of Meal Count Activity	N/A
Net Cash Resource Schedule	N/A
Schedule of Audited Enrollments	8-10
Excess Surplus Calculation	11-12
Recommendations	13



Report of Independent Auditors

Honorable President and
Members of the Board of Education
Mullica Township School District
County of Atlantic, 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 general purpose financial statements of the Board of Education of the Mullica Township School District in the County of Atlantic for the year ended June 30, 2024, and have issued our report thereon dated December 30, 2024.

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 and use of the management of the Mullica Township Board of Education, the New Jersey Department of Education (the cognizant audit agency) and other state and federal awarding agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Nancy Sbrolla, CPA
Nancy Sbrolla
Certified Public Accountant
Licensed Public School Accountant
No. 2426

December 30, 2024

Syn fiADMINISTRATIVE FINDINGS - FINANCIAL COMPLIANCE AND PERFORMANCE

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

Name	Position	Amount
Todd D'Anna	Board Secretary/ School Business Administrator	\$100,000
Dawn Stollenwerk	Treasurer	\$202,500

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A. 18A:16-13.2 (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 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 actual costs were different than estimated costs. The board made a proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

Financial Planning, Accounting and Reporting

Examination of Claims

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

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.

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 secretary of the board who then deposited with warrants in separate bank accounts for net payroll and withholdings.

Reserve for Encumbrances and 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.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with NJAC 6A:23-2.2(g) as part of our test of transactions of randomly selected expenditures 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 with N.J.A.C. 6A:23A-2.4. 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.

A. General Classification Findings

During our testing of transactions there were no significant exceptions found relating to misclassifications.

B. Administrative Classification Findings

During our testing of transactions there were no significant exceptions found relating to administrative classifications.

Board Secretary's Records

The records of the Board Secretary were in satisfactory condition.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) 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 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. 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 Schedule A and Schedule B 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.

The study of compliance for Special Federal and/or State Projects indicated no areas of noncompliance and/or questionable costs.

T.P.A.F. Reimbursement

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

TPAF Reimbursement 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids
N.J.S.A. 18A:18A-3 states:

a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in the contract year the total sum of \$32,000, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchase agent is qualified pursuant to subsection b the board of education may establish that the bid threshold may be up to \$44,000. Such authorization may be granted for each contract or by general delegation of the power to negotiate and award such contract pursuant to the section.

b. Commencing in the fifth year after the year in which P.L. 1999, c.440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as the term is defined in NJS 18A:18 A-2, and shall round the adjustment to nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made. Any contract made pursuant to this section may be awarded for the period of 24 consecutive months, except that contract for professional services pursuant to paragraph (1) of subsection a. of NJSA 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other.

The board of education may, by resolution approved by a majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had prior negative experience with the bidder."

The 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or goods or services, 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 provision of N.J.S.A. 18A:18A-4, as amended.

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.

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 free and reduced price meal eligible 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. Exceptions were not 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. Exceptions were not noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We also inquired of management about the emergency COVID-19 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.

The Schedule of Meal Count Activity is not a required presentation where the School Food Service Program has not been audited as a major program.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2023 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income, and bilingual. 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 included on the work papers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained work papers on the prescribed state forms or their equivalent.

The district's written procedures appear to be adequate for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on roll status reported in the 20232-2024 District Report of Transported 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 included a review of transportation related contracts and purchases. Based on our review, the district did comply with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

Follow-up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action was taken on all prior year findings.

Suggestions to Management

The District has accumulated Excess Cash Net Resources in the Food Service Fund due to the influx of additional Federal and State Funding related to the COVID-19 Pandemic. The State of New Jersey Department of Agriculture has issued a letter dated October 4, 2023 to all School Districts indicating that these excess funds may be retained by the District and, that the District must develop a plan which projects how excess funds will be expended in support of the program during the upcoming school year. We suggest that the district develop a plan to utilize the excess funds on allowable expenses that support the Federal Child Nutrition Program, such as improving the nutritional quality of food or purchasing equipment for the kitchens and cafeterias as outlined in the Code of Federal Regulations, 7 CFR 210.14(a).

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

SCHEDULE OF AUDITED ENROLLMENTS

**MULLICA TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023**

	2024-2025 Application for State School Aid						Sample for Verification					
	Reported on			Errors			Sample			Verified per		
	Full	Shared	Reported on ASSA on Roll	Full	Shared	Workpapers on Roll	Full	Shared	Selected from Workpapers	Full	Shared	Errors per Registers on Roll
Full Day Preschool	74	-	74	-	-	-	23	-	23	23	-	-
Full Day Kindergarten	48	-	48	-	-	-	15	-	15	15	-	-
One	44	-	44	-	-	-	14	-	14	14	-	-
Two	46	-	46	-	-	-	15	-	15	15	-	-
Three	49	-	49	-	-	-	15	-	15	15	-	-
Four	59	-	59	-	-	-	18	-	18	18	-	-
Five	41	-	41	-	-	-	13	-	13	13	-	-
Six	43	-	43	-	-	-	14	-	14	14	-	-
Seven	70	-	70	-	-	-	23	-	23	23	-	-
Eight	54	-	54	-	-	-	18	-	18	18	-	-
Subtotal	528	-	528	-	-	-	168	-	168	168	-	-
Special Ed Elementary	57	-	57	-	-	-	17	-	17	17	-	-
Special Ed Middle School	35	-	35	-	-	-	13	-	13	13	-	-
Subtotal	92	-	92	-	-	-	30	-	30	30	-	-
Totals	620	-	620	-	-	-	198	-	198	198	-	-
Percentage				0.00%								-
				0.00%								-

**MULLICA TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023**

	Private Schools for Disabled				Resident Low Income			Sample for Verification			Resident LEP Low Income		
	Reported on ASSA as Private Schools	Sample Verification	Sample Verified	Sample Errors	Reported on ASSA as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors
Full Day Preschool	-	-	-	-	21	21	-	11	11	-	-	-	-
Full Day Kindergarten	-	-	-	-	18	18	-	7	7	-	-	-	-
One	-	-	-	-	19	19	-	12	12	-	-	-	-
Two	-	-	-	-	20	20	-	11	11	-	-	-	-
Three	-	-	-	-	16	16	-	9	9	-	-	-	-
Four	-	-	-	-	28	28	-	16	16	-	-	-	-
Five	-	-	-	-	20	20	-	11	11	-	-	-	-
Six	-	-	-	-	23	23	-	13	13	-	-	-	-
Seven	-	-	-	-	18	18	-	10	10	-	2	2	-
Eight	-	-	-	-	20	20	-	13	13	-	-	-	-
Subtotal	-	-	-	-	203	203	-	113	113	-	2	2	-
Special Ed Elementary	-	-	-	-	37	37	-	15	15	-	-	-	-
Special Ed Middle School	-	-	-	-	19	19	-	14	14	-	-	-	-
Subtotal	-	-	-	-	56	56	-	29	29	-	-	-	-
Totals	-	-	-	-	259	259	-	142	142	-	2	2	-
Percentage Error	-	-	-	-	-	-	-	-	-	-	-	-	-

**MULLICA TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023**

	Sample for Verification			Resident LEP Not Low Income			Sample for Verification		
	Sample Selected from Workpapers	Verified to Test Score, Register, and Application	Sample Errors	Reported on ASSA as LEP Not Low Income	Reported on Workpapers as LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Kindergarten	-	-	-	-	-	-	-	-	-
One	-	-	-	-	-	-	-	-	-
Two	-	-	-	-	-	-	-	-	-
Three	-	-	-	1	1	-	1	1	-
Four	-	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-	-
Seven	1	1	-	1	1	-	1	1	-
Eight	-	-	-	-	-	-	-	-	-
Subtotal	1	1	-	2	2	-	2	2	-
Special Ed Elementary	1	1	-	-	-	-	-	-	-
Special Ed Middle School	-	-	-	-	-	-	-	-	-
Subtotal	1	1	-	-	-	-	-	-	-
Totals	2	2	-	2	2	-	2	2	-
Percentage Error	-	-	-	-	-	-	-	-	-

	Transportation				Reported	Re-Calculated
	Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg-Public Schools	299	299	-	148	148	-
Non-Public	24	24	-	11	11	-
Reg-Special Ed	58	58	-	29	29	-
Spec Ed-Special Needs	20	20	-	10	10	-
Totals	401	401	-	198	198	-
Percentage Error	-	-	-	-	-	-

Avg. Mileage-Reg. including Grade PK students	4.7	4.7
Avg. Mileage-Reg. excluding Grade PK students	4.7	4.7
Ave. Mileage-Spec Ed with Special Needs	4.7	4.7

**MULLICA TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION 1 - School Based Budgeting Districts

2023-2024 Total General Fund Expenditures reported on Exh.(C-1)	\$ 14,009,211.88 (A)
Increased by Applicable Operating Transfers	
Transfer from Capital Outlay to Capital Projects	\$ (A1a)
Transfer from Capital Reserve to Capital Projects	\$ (A1a)
Transfer from G/F to SRF for Preschool - Regular	\$ 88,438.00 (A1a)
Transfer from G/F to SRF for Preschool - Inclusion	\$ (A1a)
Less: Expenditures allocated to restricted federal resources as reported on Exhibit D-2	\$ - (A1b)
2023-2024 Adjusted General Fund & Other State Expenditures {(A)-(A1)}	\$ 14,097,649.88 (A2)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 2,999,450.27 (A3)
General Fund 10 Assets Acquired Under Capital Leases (C-1a)	\$ - (A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases :	
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a	\$ - (A5)
Combined General Fund Contribution & State Resource % of Fund 15 Resources Reported on Exhibit D-2	(A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	\$ - (A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	\$ - (A8)
2023-2024 General Fund Expenditures [(A2)-(A3)-(A8)]	\$ 11,098,199.61 (A9)
2% of Adjusted 2023-2024 General Fund Expenditures [(A9) times .02]	\$ 250,000.00 (A11)
Enter Greater of (A11) or \$250,000	\$ 250,000.00 (A12)
Increased by: Allowable Adjustment*	\$ 31,659.00 (K)
Maximum Unassigned Fund Balance [(A12)+(K)]	\$ 281,659.00 (M)

SECTION 2 - All Districts

Total General Fund - Fund Balances @ 6-30-24	\$ 3,434,798.10 (C)
Decreased by:	
Year End Encumbrances	\$ 208,786.82 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ (C2)
Legally Restricted -Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 915,641.44 (C3)
Other Restricted/Reserved Fund Balances ****	\$ 1,012,800.30 (C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ 247,402.00 (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	1,050,167.54 (U)

SECTION 3 - All Districts

Restricted Fund Balance - Excess Surplus***[(U)-(M)] IF NEGATIVE ENTER -0-	\$ 768,508.54 (E)
--	-------------------

Recapitulation of Excess Surplus as of June 30, 2023

Restricted Excess Surplus - Designated for Subsequent Year's

Expenditures**	\$	915,641.44	(C3)
Restricted Excess Surplus***[(E)]	\$	768,508.54	(E)
Total [(C3)+(E)+(F)]	\$	1,684,149.98	(D)

* This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale and Lease-back (Refer to the Audit Program page II-11.7), and Extraordinary Aid, if applicable (Refer to the Audit Program page II-11.3 for restrictions on the inclusion of extraordinary aid), and Additional Nonpublic Transportation Aid for 2021-22 received in July 2022 only to the extent not appropriated.

Detail of Allowable Adjustment:

Impact Aid	\$	-	(H)
Sale & Lease-back	\$	-	(I)
Extraordinary Aid	\$	20,739.00	(J1)
Additional Nonpublic Transportation Aid	\$	10,920.00	(J2)
Maintenance of Equity	\$		(J3)
Total Adjustments[(H)+(I)+(J1)+(J2)]	\$	31,659.00	(K)

** This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 11025.

*** Amount must agree to the June 30, 2024 ACFR and Audit Summary Worksheet Line 11024.

**** Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner of Finance prior to September 30.

Detail of Other Restricted/Reserved Fund Balance**Statutory restrictions:**

Approved unspent separate proposal	\$	
Capital outlay for a school district with a capital outlay SGLA	\$	
Sale/lease-back reserve	\$	
Capital reserve (N-1)	\$	350,200.00
Maintenance reserve (N-2)	\$	340,995.90
Tuition reserve (N-3)	\$	-
Emergency reserve (N-4)	\$	
Payroll Agency	\$	
Unemployment Fund reserve (N-9)	\$	321,604.40

Other Restricted/Reserved Fund Balances not noted above ** (Inventory)** \$

Total Other Restricted/Reserved Fund Balance \$ 1,012,800.30 (C4)

RECOMMENDATIONS

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

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

None

Other Special Federal and/or State Projects

None

School Purchasing Program

None

School Food Service Program

None

Application for State School Aid

None

Transportation

None

Miscellaneous

None

A corrective action plan, which outlines actions the Board of Education will take to correct any findings that are listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the Board Secretary of the Mullica Township School District within 30 days of this notice.