

UPPER PITTSBGROVE TOWNSHIP
SCHOOL DISTRICT
AUDITOR'S MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2024

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

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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Upper Pittsgrove Township School District
County of Salem, 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 Upper Pittsgrove Township School District in the County of Salem for the year ended June 30, 2024, and have issued our report thereon dated November 22, 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 solely for the information and use of the management of Upper Pittsgrove Township Board of Education 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, CPA
Certified Public Accountant
Licensed Public School Accountant
No. 2080

November 22, 2024

ADMINISTRATIVE 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)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Jessica Pate	Board Secretary/ School Business Administrator	\$35,000
Kelly Righter	Treasurer of School Monies	\$172,000

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 included all health benefit plans offered by the school district.

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

If the data certification date reflects submission date later than 60 days after the end of the enrollment period: The original data submission did not require significant revision due to errors or omissions on the part of the district.

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 any discrepancies 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 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 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.

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. No discrepancies were found.

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 specifically targeted administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23-8.2. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary.

- A. *General Classification Findings*
- B. *Administrative Classification Findings*

Board Secretary's Records

The Board Secretary's Records were in satisfactory condition.

Bids received were summarized in the minutes (NJSA 18A:18A-21).

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 the Board authorized use of surplus.

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 the 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 Treasurer's 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 included a review of transportation-related contracts and purchases. Based on our review, the School 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.

Elementary and Secondary Education Act (E.S.E.A.) as amended by Every Student Succeeds Act (ESSA)

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. did not indicate 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 Other Special Federal and State Projects revealed no areas of noncompliance and/or questionable costs.

TPAF 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 Teacher's Pension and Annuity Fund. No exceptions were noted with these filings.

TPAF 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 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 Grant 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(a) are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$22,400 for 2023-2024.

The Board of Education has the responsibility of determining whether the expenditures of any category will exceed the statutory thresholds within the contract year. Where questions arise as to whether any contract or agreement might result in a 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 the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of my examination, I did not note any individual payments, contracts, or agreements 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 provisions 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: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 SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Schedule 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 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.

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.

Exhibits reflecting Child Nutrition Program operations are included in the section for Enterprise Funds, section B of the ACFR.

Student Body Activities

Overall, the records of the various student activity funds were in satisfactory condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 14, 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 School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers with minor exceptions. 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 School District maintained workpapers on the prescribed state forms or their equivalent. The School District has adequate written procedures for the recording of student enrollment data.

Facilities and Capital Assets

Our audit procedures of facilities and capital assets found no exceptions.

Miscellaneous

The school district did comply with continuing disclosure agreements made in relation to prior year(s) bond issuances.

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(g).

Follow-up on Prior Year Findings

In accordance with governmental auditing standards, our procedures included a review of all prior year recommendations including findings. Corrective action was not required.

Suggestions to Management

The School 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 we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

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

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

November 22, 2024

TOWNSHIP OF UPPER PITTSBURGH BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2023

	2023-2024 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll			Errors			Reported on Selected from Workpapers			Verified per Registers On Roll			Reported on A.S.S.A. as Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared			Sample Verified	Sample Errors
Half Day Preschool - 3YR																
Half Day Preschool - 4YR																
Full Day Preschool - 3YR	10.00				-		5.00		5.00		-					
Full Day Preschool - 4YR	28.00				-		14.00		14.00		-					
Half Day Kindergarten					-						-					
Full Day Kindergarten	26.00				5.00		16.00		16.00		-					
One	34.00				-		17.00		17.00		-					
Two	29.00				-		15.00		15.00		-					
Three	28.00				(2.00)		13.00		13.00		-					
Four	29.00				(1.00)		14.00		14.00		-					
Five	26.00				(1.00)		12.00		12.00		-					
Six	33.00				(3.00)		15.00		15.00		-					
Seven	27.00				(2.00)		12.00		12.00		-					
Eight	34.00				(2.00)		16.00		16.00		-					
Nine																
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14+CR.)																
Subtotal	304.00	-			(6.00)		149.00	-	149.00		-			-	-	-
Special Ed - Elementary	30.00				1.00		15.00		15.00		-					-
Special Ed - Middle School	14.00				(1.00)		6.00		6.00		-		2.00	2.00	2.00	-
Special Ed - High School					-						-					-
Subtotal	44.00	-			-		21.00	-	21.00		-		2.00	2.00	2.00	-
Co. Voc. - Regular																
Co. Voc. - FT Post Sec.																
Totals	348.00	-			(6.00)		170.00	-	170.00		-		2.00	2.00	2.00	-
Percentage Error					-1.72%		-		-		-					-

TOWNSHIP OF UPPER PITTSBURGH BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2023

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A as LEP Low Income	Reported on Workpapers LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score, Register, & Application	Sample Errors
Half Day Preschool - 3YR												
Half Day Preschool - 4YR												
Full Day Preschool - 3YR												
Full Day Preschool - 4YR												
Half Day Kindergarten												
Full Day Kindergarten												
One	8.00	8.00	-	8.00	8.00	-						
Two	4.00	4.00	-	4.00	4.00	-						
Three	3.00	3.00	-	3.00	3.00	-						
Four	2.00	2.00	-	2.00	2.00	-						
Five	2.00	2.00	-	2.00	2.00	-						
Six	3.00	3.00	-	3.00	3.00	-						
Seven	5.00	5.00	-	4.00	4.00	-						
Eight	6.00	6.00	-	5.00	5.00	-						
Nine	3.00	3.00	-	3.00	3.00	-						
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14+CR.)												
Subtotal	36.00	36.00	-	34.00	34.00	-	-	-	-	-	-	-
Special Ed - Elementary	8.00	8.00	-	8.00	8.00	-						
Special Ed - Middle School		1.00	1.00	1.00	1.00	-						
Special Ed - High School			-			-						
Subtotal	8.00	9.00	1.00	9.00	9.00	-	-	-	-	-	-	-
Co. Voc. - Regular												
Co. Voc. - FT Post Sec.												
Totals	44.00	45.00	1.00	43.00	43.00	-	-	-	-	-	-	-
Percentage Error			2.27%			-			-			-

Transportation					
Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Reg. - Public Schools, col. 1	314.00	-	152.00	152.00	-
Reg - Sp Ed, col. 4	47.00	-	23.00	23.00	-
Transported - Non-Public, col. 3	-	-	-	-	-
AIL Non-Public Schools	25.00	-	12.00	12.00	-
Special Ed Spec, col. 6	19.00	-	10.00	10.00	-
Totals	405.00	-	197.00	197.00	-
Percentage Error		-			-

Reported	Recalculated
6.3	6.3
6.3	6.3
8.6	8.6

Reg Avg. (Mileage) = Regular Including Grade PK Students
Reg Avg. (Mileage) = Regular Excluding Grade PK Students
Spec Avg. = Special Ed with Special Needs

TOWNSHIP OF UPPER PITTSBURGH BOARD OF EDUCATION
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 14, 2023

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A as LEP Not Low Income</u>	<u>Reported on Workpapers LEP Not Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Test Score and Register</u>	<u>Sample Errors</u>
Half Day Preschool - 3YR						
Half Day Preschool - 4YR						
Full Day Preschool - 3YR						
Full Day Preschool - 4YR						
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. (1-14+CR.)						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	-	-	-	-		-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-		
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Co. Voc. - Regular						
Co. Voc. - FT Post Sec.						
Totals	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Percentage Error			<u><u>-</u></u>			<u><u>-</u></u>

EXCESS SURPLUS CALCULATION

SECTION 1

Calculation A: 2 Percent Excess Surplus

2023-2024 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 9,362,556	(B)	
Increased by Applicable Operating Transfers			
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	71,500	(B1c)	
Transfer from General Fund to SRF for PreK-Inclusion	-	(B1d)	
Decreased by:			
On-Behalf TPAF Pension & Social Security	1,600,637	(B2a)	
Assets Acquired Under Capital Leases	-	(B2b)	
Adjusted General Fund Expenditures [(B)+(B1s)-(B2s)]			7,833,419
2% of Adjusted 2023-2024 General Fund Expenditures [(B3) times .02]			156,668
Enter greater of (A) or \$250,000			250,000
Increased by: Allowable Adjustment *			109,734
Maximum Unassigned/Undesignated Fund Balance [(B-5)+(K)]			359,734

SECTION 2

Total General Fund - Fund Balances @ 06/30/24 (Per ACFR Budgetary Comparison Schedule C-1)	2,249,675	C	
Decreased by:			
Year-End Encumbrances	39,087	(C1)	
Legally Restricted - Designated for Subsequent Year's Expenditures	-	(C2)	
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	290,000	(C3)	
Other Restricted Fund Balances ****	1,152,337	(C4)	
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	52,295	(C5)	
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			715,956

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	356,222
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Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	290,000
Reserved Excess Surplus [(C-3) + (E)] ***	356,222
Total Excess Surplus [(C3) + (E)]	\$ 646,222

* This adjustment line (as detailed below) is to be utilized when applicable for: Impact Aid, Sale and Lease-back, Extraordinary Aid, Additional and Nonpublic School Transportation Aid, and recognized current year School Bus Advertising Revenue.

Detail of Allowable Adjustments

Impact Aid		(H)
Sale & Lease-back		(I)
Extraordinary Aid	97,194	(J1)
Additional Nonpublic School Transportation Aid	12,540	(J2)
Current Year School Bus Advertising Revenue Recognized		(J3)
Family Crisis Transportation Aid		(J4)
Supplemental Stabilization Aid	-	(J5)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	109,734	(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 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 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 Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	
Sale/lease-back reserve	
Capital reserve	538,621
Maintenance reserve	413,716
Tuition reserve	200,000
Emergency reserve	-
School Bus Advertising 50% Fuel Offset Reserve - current year	
School Bus Advertising 50% Fuel Offset Reserve - prior year	
Other state/government mandated reserve	
Reserve for Unemployment Fund	-
[Other Restricted Fund Balance not noted above] ****	

Total Other Restricted Fund Balance	1,152,337	(C4)
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AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2024
UPPER PITTSBGROVE TOWNSHIP SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures
None
2. Financial Planning, Accounting and Reporting
None
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
Not applicable