

SCHOOL DISTRICT
OF

WEYMOUTH TOWNSHIP

**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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REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Weymouth Township School District
County of Atlantic, 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 Weymouth Township School District in the County of Atlantic for the year ended June 30, 2024, and have issued our report thereon dated January 15, 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 Weymouth Township 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

January 15, 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 CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Dawn L. Leary	School Business Administrator	200,000.00

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 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 Board made proper adjustment to the billings to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6:20-3.1(f) 3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review indicated 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 not promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Financial Planning, Accounting and Reporting

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.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster

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 3 Findings listed below, the Board Secretary's Records were in satisfactory condition.

FINDING 2024-1

The General Ledger and corresponding Board Secretary's Reports, Treasurer's Reports and Bank Reconciliations should be accurately maintained, reconciled and promptly prepared on a monthly basis.

Recommendation:

We recommend that the General Ledger and corresponding Board Secretary's Reports, Treasurer's Reports and Bank Reconciliations be accurately maintained, reconciled and promptly prepared and submitted to the Board of Education on a timely basis.

FINDING 2024-2

Through the withholding of State Aid, the State of New Jersey makes Tuition Payments on behalf of the District, directly to the County Special Services School District. These on behalf payments are reported to the District on a monthly basis and the District is required to make General Ledger Entries to record the receipt of revenue and the corresponding expense against the Tuition Line in the General Fund Budget.

Recommendation:

We recommend that all on behalf payments be properly recorded in the General Ledger.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Financial Planning, Accounting and Reporting

FINDING 2024-3

Due to the Audit Adjustment required in Finding 2024-2, the Budget Line Item for Tuition to the Special Services School District was overspent. Due to the fact that this Over expenditure was due to an Audit Adjustment, no Recommendation is necessary.

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.

Treasurer's Records

Other than the 3 Findings listed above for the Board Secretary's Records, which also apply to the Treasurer's Records, the Board Treasurer's Records were in satisfactory condition.

All cash receipts were promptly deposited.

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 with the 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 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 CAFR. This section of the CAFR 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 CAFR.

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 CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

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

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

I.D.E.A. Part B

The study of compliance for IDEA revealed no areas of noncompliance and/or questioned costs.

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.

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 Weymouth Township 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(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 \$20,200 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 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

School Food Authorities (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.

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

After School Care

During our review of the After-School Care, the records were found to be in satisfactory condition.

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 district's 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.

Follow-Up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations including findings. All Findings from the prior year 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.

WEYMOUTH TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023

	2024-2025 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll			Workpapers			Errors			Sample Selected from Workpapers			Verified per Registers On Roll			Reported on A.S.S.A. as Private Schools
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		
Full Day PreK - 3Yr	14			14		-				8		8	8			
Full Day PreK - 4Yr	13			13		-				8		8				
Half Day Kindergarten																
Full Day Kindergarten	22			22		-				13		13				
One	9			9		-				6		6				
Two	16			16		-				9		9				
Three	12			12		-				7		7				
Four	13			13		-				8		8				
Five	15			15		-				10		10				
Six	10			10		-				7		7				
Seven	15			15		-				10		10				
Eight						-										
Nine	15			15		-				9		9				
Ten																
Eleven																
Twelve																
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14+CR.)																
Subtotal	154	-		154	-	-	-	-	-	95	-	95	-	-	-	-
Special Ed - Elementary	13			13		-				9		9				
Special Ed - Middle School	10			10		-				6		6		1	1	1
Special Ed - High School						-										
Subtotal	23	-		23	-	-	-	-	-	15	-	15	-	1	1	1
Co. Voc. - Regular																
Co. Voc. - FT Post Sec.																
Totals	177	-		177	-	-	-	-	-	110	-	110	-	1	1	1
Percentage Error						0.00%							0.00%			0.00%

WEYMOUTH TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 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, Lunch App.	Sample

Full Day PreK - 3Yr	12	12	-	9	9	-						
Full Day PreK - 4Yr	5	5	-	4	4	-						
Half Day Kindergarten	11	11	-	8	8	-						
Full Day Kindergarten	6	6	-	5	5	-						
One	3	3	-	2	2	-						
Two	9	9	-	7	7	-						
Three	3	3	-	2	2	-						
Four	8	8	-	6	6	-						
Five	4	4	-	3	3	-						
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14+CR.)												
Subtotal	61	61	-	46	46	-	-	-	-	-	-	-
Special Ed - Elementary	11	11	-	9	9	-						
Special Ed - Middle School	9	9	-	7	7	-						
Special Ed - High School												
Subtotal	20.0	20.0	-	16	16	-	-	-	-	-	-	-

Co. Voc. - Regular												
Co. Voc. - FT Post Sec.												
Totals	81.0	81.0	-	62	62	-	-	-	-	-	-	-
Percentage Error			0.00%			0.00%			0.00%			0.00%

Transportation

	Reported on DTRRS by DOE/County	Reported on DTRRS by District	Errors	Sample Tested	Verified to Register	Errors	(from dtrs)		
Reg. - Public Schools, col. 1-8	123	123	-	76	76	-	Reported	Recalculated	
Reg - Sp Ed col. 4	22	22	-	14	14	-	6.3	6.3	
Transported - Non-Public, col. 2, 10	1	1	-	1	1	-	6.4	6.4	
Transported - Non-Public, AIL, col. 3	6	6	-	4	4	-	27.6	27.6	
Special Ed Special Needs, col. 6									
Totals	152	152	-	95	95	-			
Percentage Error									0.00%

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

WEYMOUTH TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2023

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day PreK - 3Yr	-	-	-	-	-	-
Full Day PreK - 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	-	-	-	-	-	-
Special Ed - Elementary	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-
Special Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. - FT Post Sec.	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			0.00%			0.00%

**WEYMOUTH TOWNSHIP 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	\$ 5,151,343.21	(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	\$ 57,144.00	(B1d)
Decreased By:		
On-Behalf TPAF Pension & Social Security	\$ 656,522.80	(B2a)
Assets Acquired Under Capital Leases	-	(B2b)
Adjusted 2023-24 General Fund Expenditures [(B)+(B1's)-(B2's)]	\$ 4,551,964.41	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02]	\$ 91,039.29	(B4)
Enter Greater of (B4) or \$250,000	\$ 250,000.00	(B5)
Increased by: Allowable Adjustment*	\$ 21,658.00	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	\$ 271,658.00	(M)

SECTION 2

Total General Fund - Fund Balances @ 06/30/24 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 1,478,691.85	(C)
Decreased by:		
Year-end Encumbrances	\$ -	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 912,573.91	(C3)
Other Restricted Fund Balances ****	\$ 53,365.27	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ 16,090.09	(C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	\$ 496,662.58	(U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER - 0 -	\$ 225,004.58	(E)
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Recapitulation of Excess Surplus as of June 30, 2024:

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 912,573.91	(C3)
Reserved Excess Surplus ***	\$ 225,004.58	(E)
Total [(C3) + (E)]	\$ 1,137,578.49	(D)

**WEYMOUTH TOWNSHIP 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	\$	18,928.00	(J1)
Additional Nonpublic School Transportation Aid	\$	2,730.00	(J2)
Current Year School Bus Advertising Revenue Recognized	\$	-	(J3)
Family Crisis Transportation Aid	\$	-	(J4)
Maintenance of Equity Aid	\$		
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$	21,658.00	(K)

- ** This amount represents the June 30, 2024 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 10025.

- *** Amounts must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Worksheet Line 10024.

- **** 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	\$	-	
Capital outlay for a district with a capital outlay cap waiver	\$	-	
Sale/lease-back reserve	\$	-	
Capital reserve	\$	2,715.27	
Maintenance reserve	\$	50,650.00	
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	\$	-	
Unemployment Compensation	\$	-	
[Other Restricted Fund Balance not noted above] ****	\$	-	
Total Other Restricted Fund Balance	\$	53,365.27	(C4)

AUDIT RECOMMENDATIONS SUMMARY
For the Fiscal Year Ended June 30, 2024
WEYMOUTH TOWNSHIP SCHOOL DISTRICT

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning Accounting and Reporting

Recommendation 2024 - 1:

We recommend that the General Ledger and corresponding Board Secretary's Reports, Treasurer's Reports and Bank Reconciliations be accurately maintained, reconciled and promptly prepared and submitted to the Board of Education on a timely basis.

Recommendation 2024 - 2:

We recommend that all on behalf payments be properly recorded in the General Ledger.

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 Findings from the prior year have been resolved.