

SECTION III – REPORTING
CHAPTER 4 – AUDITOR’S MANAGEMENT REPORT (AMR)

(SAMPLE AMR)

**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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[* Alternatively, where the district/charter school does not maintain the treasurer’s position, records and reports prepared and maintained by other district/charter school personnel should be reviewed (e.g. bank reconciliations prepared by the chief school administrator or board designee other than the secretary as required by *N.J.S.A. 18A:17-9*)]