

**BERGEN COUNTY SPECIAL SERVICES
SCHOOL DISTRICT
AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS -
FINANCIAL, COMPLIANCE AND PERFORMANCE
JUNE 30, 2015**

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
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- FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Honorable President and
Members of the Board of Trustees
Bergen County Special Services School District
Paramus, 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 basic financial statements of the Bergen County Special Services School District as of and for the fiscal year ended June 30, 2015, and have issued our report thereon dated December 17, 2015.

As part of our audit, we performed procedures required by the Office of School Finance, Department of Education, State of New Jersey 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 management, the Board of Trustees, others within the District and the New Jersey State Department of Education. However, this report is a matter of public record and its distribution is not limited.


LERCH, VINCI & HIGGINS, LLP
Certified Public Accountants
Public School Accountants


Dieter P. Lerch
Public School Accountant
PSA Number CS00756

Fair Lawn, New Jersey
December 17, 2015

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and 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 the Insurance Schedule contained in the district's CAFR.

Official Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John Susino	Business Administrator/Board Secretary	\$ 10,000
Peter Bellani	Accounting Manager	10,000
Joseph Luppino	Treasurer of School Monies	350,000

All employees are covered by a blanket position bond and are part of the County of Bergen's Insurance Fund.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs were more than estimated costs. The Board made a proper adjustment to the billings to sending districts for the increase in per pupil costs in accordance with NJAC 6A:23-3.1(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.

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Financial Planning, Accounting and Reporting (Continued)

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 payroll taxes were deposited in the Payroll Agency Account.

All payrolls tested 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.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for goods not yet received or services not yet rendered and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. Also, unpaid purchase orders included in the balance of accounts payable were reviewed for propriety and to determine that goods were received and services were rendered, as of June 30.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(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. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The financial records, books of account and minutes maintained by the Board Secretary were in good condition.

The prescribed contractual order system was followed.

Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

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

The original budget per the budget appropriation report did agree to the appropriations reflected in the adopted budget.

Treasurer's Records

The Treasurer did perform cash reconciliations for the general operating account and payroll account.

All cash receipts were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

The Treasurer's cash balance for the general operating accounting was in agreement with the reconciled cash balance as determined during the audit.

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Financial Planning, Accounting and Reporting (Continued)

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Expendable Trust Fund.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Exhibit K-3 and Exhibit K-4 located 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.

T.P.A.F. Reimbursements

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

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The amount of expenditure charged to the current year's Final Report 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

Effective July 1, 2010, the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and N.J.S.A. 18A:18A-3(a) (as amended) are \$36,000 and \$26,000 respectively.

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 Board Attorney'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.

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The results of our examination indicated no instances where payments, contracts, or agreements were made" for the performance of any work or the furnishing or hiring of any materials or supplies," 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.

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. Our examination did reveal, however, that purchases were made through the use of State contracts. However, the District does follow a rigorous policy where all purchases are either publicly bid, quoted or bought through the use of state contracts.

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

School Food Service

The financial transactions and statistical records of the school food services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will incur a loss of not more than \$80,000. The operating results provision has been met.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications was completed and available for review.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all school food services employees authorized by the board of education.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed. The FSMC contract includes an operating results provision which guarantees that any loss in the food service program will be covered up to the management fee. The operating results provision has been met.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds.

Internal Service Fund

Finding – Our audit noted that tuition contracts for Extended School Year were not maintained and available for audit.

Recommendation – All Extended School Year tuition contracts be maintained and available for audit.

Regional Day School

The Board operates one Regional Day School as part of an agreement with the State of New Jersey.

Scholarship Accounts

The Board maintains scholarship accounts which are included in the Trust and Agency Fund.

Cash receipts and disbursements records for the accounts were maintained in good condition.

Cash disbursements reviewed had proper supporting documentation.

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Student Activity Accounts

The Board has a policy which clearly established the regulation of student activity funds. Cash receipts and disbursements records for the District's student activity, Millburn Regional Day Piermont Program and Gateway Program were maintained in satisfactory condition.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for students on-roll and low income. 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 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.

Pupil Transportation

Our procedures included a review of transportation related contracts and purchases. Based on our review, the district complied with 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.

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
FOOD SERVICE FUND
SCHEDULE OF MEAL COUNT ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

SCHEDULE OF MEAL COUNT ACTIVITY

<u>Program</u>	<u>Meals/Milks Category</u>	<u>Meals/Milks Claimed</u>	<u>Meals/Milks Tested</u>	<u>Meals/Milks Verified</u>	<u>Difference</u>	(Over) Under Claim
National School Lunch (Regular Rate)	Paid	12,491	12,491	12,491	-	
	Reduced	3,640	3,640	3,640	-	
	Free	<u>33,539</u>	<u>33,539</u>	<u>33,539</u>	<u>-</u>	
	Total Lunch	<u>49,670</u>	<u>49,670</u>	<u>49,670</u>	<u>-</u>	
School Breakfast (Regular)	Paid	3,382	3,382	3,382	-	
	Reduced	2,265	2,265	2,265	-	
	Free	<u>38,430</u>	<u>38,430</u>	<u>38,430</u>	<u>-</u>	
	Total Breakfast	<u>44,077</u>	<u>44,077</u>	<u>44,077</u>	<u>-</u>	
TOTAL		<u>93,747</u>	<u>93,747</u>	<u>93,747</u>	<u>-</u>	

NET CASH RESOURCE SCHEDULE
BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
Net cash resources did/did not exceed three months of expenditures
Proprietary Funds - Food Service
FYE 2015

<u>Net Cash Resources:</u>	Food Service B - 4/5	
CAFR	*	Current Assets
B-4		Cash & Cash Equiv. (11,304)
B-4		Due from Other Gov'ts 17,608
B-4		Accounts Receivable 17,000
B-4		Investments
CAFR		Current Liabilities
B-4		Less Accounts Payable (24,730)
B-4		Less Accruals
B-4		Less Due to Other Funds -
B-4		Less Deferred Revenue
		Net Cash Resources <u>(1,426)</u> (A)

Net Adj. Total Operating Expense:

B-5	Tot. Operating Exp.	404,752	
B-5	Less Depreciation	<u>(4,850)</u>	
	Adj. Tot. Oper. Exp.	<u>399,902</u>	(B)

Average Monthly Operating Expense:

B / 10	<u>39,990</u>	(C)
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Three times monthly Average:

3 X C	<u>119,971</u>	(D)
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TOTAL IN BOX A	\$ (1,426)
LESS TOTAL IN BOX D	\$ 119,971
NET	<u>\$ (121,397)</u>

From above:

A is greater than D, cash exceeds 3 X average monthly operating expenses.
D is greater than A, cash does not exceed 3 X average monthly operating expenses.

* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

**BERGEN COUNTY SPECIAL SERVICES
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2014**

	2015-2016 Application for State School Aid						Sample for Verification						Private Schools for Disabled							
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Register On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Veri- cation	Sample Verified	Sample Errors				
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared								
Half Day Preschool - 3 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Half Day Preschool - 4 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1st Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
2nd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3rd Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Spec Ed - Elementary	211	-	211	-	-	-	211	-	211	-	-	-	-	-	-	-	-			
Spec Ed - Middle School	125	-	125	-	-	-	125	-	125	-	-	-	-	-	-	-	-			
Spec Ed - High School	314	6	314	6	-	-	314	6	314	6	-	-	-	-	-	-	-			
Subtotal	650	6	650	6	-	-	650	6	650	6	-	-	-	-	-	-	-			
Totals	650	6	650	6	-	-	650	6	650	6	-	-	-	-	-	-	-			
Percentage Error					<u>0.00%</u>						<u>0.00%</u>								<u>0.00%</u>	

BERGEN COUNTY SPECIAL SERVICES
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2014

	Low Income			Sample for Verification			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 Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Pre-School (3 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Pre-School (4 Yrs)	-	-	-	-	-	-	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-	-	-	-	-
1st Grade	-	-	-	-	-	-	-	-	-	-	-	-
2nd Grade	-	-	-	-	-	-	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Elementary	119	119	-	25	-	25	-	-	-	-	-	-
Spec Ed - Middle School	71	71	-	14	-	14	-	-	-	-	-	-
Spec Ed - High School	103	103	-	19	-	19	-	-	-	-	-	-
Subtotal	293	293	-	58	-	58	-	-	-	-	-	-
Totals	<u>293</u>	<u>293</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Percentage Error 0.00% 100.00% 0.00% 0.00%

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	-	-	-	-	-	-
Transported - Non-Public	-	-	-	-	-	-
Regular - Spec.	-	-	-	-	-	-
Special Needs - Public	-	-	-	-	-	-
Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

0.00% 0.00%

**BERGEN COUNTY SPECIAL SERVICES
A.S.S.A.
SCHEDULE OF AUDITED ENROLLMENTS
10/15/2014**

	LEP Not 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 Register	Sample Errors
Half Day Pre-School (3 Yrs)						
Half Day Pre-School (4 Yrs)						
Half Day Kindergarten	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
1st Grade	-	-	-	-	-	-
2nd Grade	-	-	-	-	-	-
3rd Grade	-	-	-	-	-	-
4th Grade	-	-	-	-	-	-
5th Grade	-	-	-	-	-	-
6th Grade	-	-	-	-	-	-
7th Grade	-	-	-	-	-	-
8th Grade	-	-	-	-	-	-
9th Grade	-	-	-	-	-	-
10th Grade	-	-	-	-	-	-
11th Grade	-	-	-	-	-	-
12th Grade	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Ed - Elementary	-	-	-	-	-	-
Spec Ed - Middle School	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Totals	-	-	-	-	-	-
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

**BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

RECOMMENDATIONS

I. Administrative Practices and Procedures

There are none.

II. Financial Planning, Accounting and Reporting

There are none.

III. School Purchasing Program

There are none.

IV. Food Service Fund

There are none.

V. Internal Service Fund

It is recommended that all Extended School Year tuition contracts be maintained and available for audit.

VI. Student Body Activities

There are none.

VII. Application for State School Aid

There are none.

VIII. Pupil Transportation

There are none.

IX. Status of Prior Years' Audit Findings/Recommendations

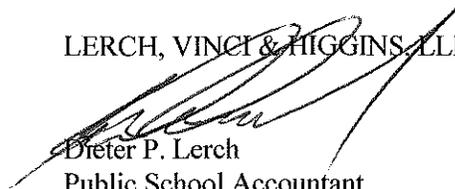
A review was performed on prior years' recommendations and corrective action was taken on all prior year findings.

ACKNOWLEDGEMENT

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

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP

A handwritten signature in black ink, appearing to read "Dieter P. Lerch", is written over the printed name and firm name.

Dieter P. Lerch
Public School Accountant
PSA Number CS00756