

**SCHOOL DISTRICT  
OF  
EAST GREENWICH TOWNSHIP**

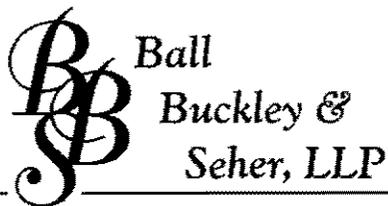
**East Greenwich Township Board of Education  
Mickleton, New Jersey**

***Auditor's Management Report On Administrative  
Findings - Financial, Compliance, and Performance  
For the Fiscal Year Ended June 30, 2015***

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Tax I.D. Number: 21-6000259



CERTIFIED PUBLIC ACCOUNTANTS



## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
East Greenwich Township School District  
County of Gloucester  
Mickleton, New Jersey

We have audited, in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the East Greenwich Township School District in the County of Gloucester for the year ended June 30, 2014, and have issued our report thereon dated December 28, 2015.

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 East Greenwich Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Wayne W. Buckley'.

Wayne W. Buckley  
Licensed Public School Accountant #240  
BALL, BUCKLEY AND SEHER, LLP  
Woodbury, New Jersey

December 28, 2015

## ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE, AND PERFORMANCE

### Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, 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 C.A.F.R.

*Official's Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)*

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Gregory Wilson	Business Administrator/Board Secretary	\$ 195,000.00
Tammie F. Zane	Food Service Director	\$ 3,000.00

### 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*

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, the Board Secretary/Business Administrator, and the Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amount 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.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (superintendent, assistant superintendents, and business administrator) to the New Jersey Department of Treasury was filed by the March 15 due date.

Reporting of employee compensation for income tax related purposes complied with federal and state regulations regarding the compensation which is required to be reported.

The District has established internal controls to ensure that employee versus contractor decisions for professional service providers are documented within the employee's personnel file.

The Board of Education did not make any merit bonus payments without prior confirmation from the Executive County Superintendent that a quantitative merit criterion or a qualitative merit criterion had been satisfied and without prior approval by the District Board of Education and Executive County Superintendent, as required by N.J.A.C. 6A:23A-3.1(e)10.iv.

### *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 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.

District personnel did perform an analysis of outstanding purchase orders at June 30 and prepared the separate listings of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

Payments were made with proper authorization for amounts which exceeded the original approved purchase order amounts.

### *Travel*

The District obtained prior written approval of the Executive County Superintendent for any travel event that exceeded \$5,000.00, as required by N.J.A.C. 6A:23A-5.9.

The District had an approved board travel policy as required by N.J.A.C. 6A:23A-6.13 and N.J.S.A. 18A:11-12.

Payments for travel by employees were approved prior to completion of the travel event.

### *Classification of Expenditures*

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23-16.2(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. 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-8.3. As a result of the procedures performed, a transaction error rate of 0.00% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

General Classification - Our test of transactions noted that there were no misclassified or misbudgeted costs.

Administrative Classification - Our test of administrative staff salaries found that salaries were properly charged to the administrative function budget line items.

### *Board Secretary's Records*

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items.

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

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

No budgetary line accounts were overexpended during the fiscal year and at June 30.

The Board Secretary filed monthly certifications of the budgetary line items status which are consistent with the actual budgetary records.

Payments to vendors were not made prior to the receipt of goods.

The capital asset records were updated for the additions and disposals of capital assets made during the year.

The District made board approved line-item transfers during the year and maintained a monthly transfer report and year-to-date transfers in a format prescribed by the Commissioner or approved by the Executive County Superintendent.

The District used an E-Rate consultant during the audit year. This consultant properly filed the appropriate claim forms on a timely basis for the District. No refunds have been received yet for E-Rate reimbursements for the school year 2014-15 but are anticipated to be received in 2015-16. Due to the possibility in a change in the discount rate, an accurate refund receivable could not be determined. Additionally, the tracking of these refunds is potentially very difficult and time intensive. Thus, said refund receivables has not been recorded on the District's books as of June 30, 2015.

#### *Secretary of the Board's Records*

The following items were noted during our review of the records of the Secretary of the Board.

The Treasurer's records were maintained by an employee appointed by the Board other than the Board Secretary.

An employee designated by the Board other than the Board Secretary performed cash reconciliations for the General Operating Account, Payroll Account, and Payroll Agency Account (N.J.S.A. 18A:17-9).

All cash receipts were promptly deposited (N.J.S.A. 18A:17-34, 18A:17-9.1).

The records of the Board designee were in agreement with the records of the Board Secretary.

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

The E.S.E.A./N.C.L.B. financial exhibits are contained within the Special Revenue Section of the C.A.F.R. This section of the C.A.F.R. documents the financial position pertaining to the projects under Titles I and II of the Elementary and Secondary Education Act as amended and reauthorized.

A study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs.

Salary charges were documented each pay period and allocated salary charges for teaching staff members was supported by employee time sheets.

Due to grantor balances were returned or disposed of in accordance with the grant agreement.

#### *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 C.A.F.R.

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 C.A.F.R. This section of the C.A.F.R. documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance and/or questionable costs.

## *I.D.E.A. Part B*

Separate accounting was maintained for each approved project.

Grant application approvals and acceptance of grant funds were made by Board resolution and recorded in the minutes.

### *T.P.A.F. Reimbursement*

Our audit procedures included a test of the biweekly reimbursements (electronic, but districts can print out the DOENET screen for an auditor) filed with the Department of Education for district employees who are members of the Teacher's Pension and Annuity Fund. No exceptions were noted.

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 the T.P.A.F./F.I.C.A. 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*

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000.00 (with a qualified purchasing agent) and \$26,000.00 (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 \$18,300.00 for 2014-15.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory threshold 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.

Based on the results of our examination, we 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 provision 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**

The financial transactions and statistical records of the school food service fund were reviewed. 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 does not utilize a food service management company (FSMC).

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.

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.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all school food services' employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to 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 was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review.

Food distribution program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Fund of the C.A.F.R.

### **Student Body Activities**

During our review of the student activity funds, the following items were noted.

The Board had a policy that clearly established the regulation of student activity funds.

Cash receipts and disbursements were properly recorded and had adequate supporting documentation. Receipts were deposited on a timely basis.

### **Application for State School Aid**

Our audit procedures included tests of information reported in the October 15, 2015 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's procedures related to its completion. The information on the A.S.S.A. was compared to the District's workpapers with no 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 District maintained workpapers on the prescribed state forms or their equivalent.

The District written procedures appear to be adequate for the recording of student enrollment data.

### **Unemployment Compensation Insurance Trust Fund**

The Board had adopted the direct reimbursement method and has established an unemployment compensation insurance expendable trust fund.

### **Pupil Transportation**

Our audit procedures included a test of on-roll status reported in the 2014-15 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with one exception. This was deemed to be an immaterial amount of a difference between what was reported by the District and the amount reported by the county. 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 complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

### **Facilities and Capital Assets**

Our procedures included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

Revenue was not recorded prior to signing of the SDA grant agreement.

Contracts were not awarded prior to signing of the grant.

Funds were not transferred from the capital reserve account to the capital projects fund prior to signing the SDA grant agreement.

The District did not enter into an energy services contract (ESCO) in which financing for the improvements to its' plant mechanical systems is through a lease purchase agreement (LPA) for ten years.

### **Follow-Up On Prior Years' Findings**

Not Applicable.

### **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.

**EXCESS SURPLUS CALCULATION**

**EAST GREENWICH TOWNSHIP SCHOOL DISTRICT  
For the Fiscal Year Ended June 30, 2015**

**Section 1**

**A. 2% Calculation of excess surplus**

2014-15 Total general fund expenditures per the C.A.F.R., Exhibit C-1	\$ 16,063,361.03	(B)	
Increased by:			
Transfer from capital outlay to capital projects fund	0.00	(B1a)	
Transfer from capital reserve to capital projects fund	0.00	(B1b)	
Transfer from general fund to SRF for pre-K - regular	0.00	(B1c)	
Transfer from general fund to SRF for pre-K - inclusion	0.00	(B1d)	
Decreased by:			
On-behalf TPAF pension and social security	1,679,492.26	(B2a)	
Assets acquired under capital leases	<u>0.00</u>	(B2b)	
Adjusted 2014-15 general fund expenditures [(B) + (B1's) - (B2's)]	<u>\$ 14,383,868.77</u>	(B3)	
2% of adjusted 2014-15 general fund expenditures [(B3) times .02]	<u>\$ 287,677.38</u>	(B4)	
Enter greater of (B4) or \$250,000.00	<u>\$ 287,677.38</u>	(B5)	
Increased by: allowable adjustment*	<u>25,629.00</u>	(K)	
Maximum unassigned/undesignated - unreserved fund balance [(B5) + (K)]			<u>\$ 313,306.38 (M)</u>

**Section 2**

Total general fund - fund balances at 6-30-15 (per C.A.F.R. budgetary comparison schedule C-1)	\$ 3,227,718.83	(C)	
Decreased by:			
Year-end encumbrances	40,639.38	(C1)	
Legally restricted - designated for subsequent year's expenditures	0.00	(C2)	
Legally restricted - excess surplus - designated for subsequent year's expenditures**	1,071,304.25	(C3)	
Other restricted fund balances****	526,620.38	(C4)	
Assigned fund balance - unreserved - designated for subsequent year's expenditures	<u>64,399.75</u>	(C5)	
Total unassigned fund balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]			<u>\$ 1,524,755.07 (U1)</u>

**Section 3**

Restricted fund balance - excess surplus*** [(U1) - (M)] if negative enter -0-	<u>\$ 1,211,448.69</u>	(E)
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**Recapitulation of excess surplus as of June 30, 2015**

Reserved excess surplus - designated for subsequent year's expenditures**	\$ 1,071,304.25	(C3)
Reserved excess surplus*** [(E)]	<u>1,211,448.69</u>	(E)
Total excess surplus [(C3) + (E)]	<u>\$ 2,282,752.94</u>	(D)

\*This adjustment line (as detailed below) is to be utilized when applicable for impact aid, sale and lease-back (refer to the Audit Program Section II, Chapter 10), extraordinary aid; additional and nonpublic school transportation aid; and recognized current year school bus advertising revenue. 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	\$	0.00	(H)
Sale and lease-back		0.00	(I)
Extraordinary aid		16,888.00	(J1)
Additional nonpublic school transportation aid		8,741.00	(J2)
Current year school bus advertising revenue recognized		<u>0.00</u>	(J3)
Total adjustments [(H) + (I) + (J1) + (J2) + (J3)]	\$	<u>25,629.00</u>	(K)

\*\*This amount represents the June 30, 2015 excess surplus (C3 above) and must be included in the Audit Summary Line 90031.

\*\*\*Amounts must agree to the June 30, 2015 C.A.F.R. and must agree to Audit Summary Line 90030.

\*\*\*\*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 Administration and Finance prior to September 30.

Detail of other restricted fund balance

Statutory restrictions:

Approved unspent separate proposal	\$	0.00	
Sale/lease-back reserve		0.00	
Capital reserve		100,598.38	
Maintenance reserve		356,022.00	
Emergency reserve		70,000.00	
Tuition reserve		0.00	
School bus advertising 50% fuel offset reserve - current year		0.00	
School bus advertising 50% fuel offset reserve - prior year		0.00	
Other state/government mandated reserve		0.00	
[Other reserved fund balance not noted above]****		<u>0.00</u>	
Total other restricted fund balance	\$	<u>526,620.38</u>	(C4)

SCHEDULE OF AUDITED ENROLLMENTS  
 EAST GREENWICH TOWNSHIP SCHOOL DISTRICT  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 Enrollment As Of October 15, 2015

	2014-15 Application For State School Aid						Sample For Verification				Private Schools for Disabled				Resident Low Income			Sample For Verification			Resident LEP Low Income			Sample For Verification			Resident LEP NOT Low Income			Sample For Verification														
	Reported On A.S.S.A. On Roll		Reported On Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified Per Registers On Roll		Errors Per Registers On Roll		Reported On A.S.S.A. As Private Schools		Sample For Verification		Sample Verified		Sample Errors		Reported On A.S.S.A. As LEP Low Income		Reported On Workpapers As LEP Low Income		Errors		Sample Selected From Workpapers		Verified To Test Score And Register		Sample Errors		Reported On A.S.S.A. As NOT Low Income		Reported On Workpapers As NOT Low Income		Errors		Sample Selected From Workpapers		Verified To Application And Register		Sample Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Schools	Verification	Verified	Errors	Income	Income	Income	Workpapers	Register	Errors	Income	Income	Income	Workpapers	Register	Errors	Income	Income	Income	Workpapers	Register	Errors	Income	Income	Income	Workpapers	Register	Errors				
Half day preschool 3 yrs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Half day preschool 4 yrs	14.0	-	14.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Full day kindergarten	170.0	-	170.0	-	-	-	35.0	-	35.0	-	-	-	-	-	-	-	10.0	10.0	-	9.0	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
One	158.0	-	158.0	-	-	-	32.0	-	32.0	-	-	-	-	-	-	-	8.0	8.0	-	10.0	10.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Two	179.0	-	179.0	-	-	-	37.0	-	37.0	-	-	-	-	-	-	-	19.0	19.0	-	11.0	11.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Three	158.0	-	158.0	-	-	-	33.0	-	33.0	-	-	-	-	-	-	-	8.0	8.0	-	6.0	6.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Four	157.0	-	157.0	-	-	-	32.0	-	32.0	-	-	-	-	-	-	-	19.0	19.0	-	12.0	12.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Five	145.0	-	145.0	-	-	-	38.0	-	38.0	-	-	-	-	-	-	-	18.0	18.0	-	16.0	16.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Six	133.0	-	133.0	-	-	-	27.0	-	27.0	-	-	-	-	-	-	-	11.0	11.0	-	7.0	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Subtotal	-	-	1,114.0	-	-	-	234.0	-	234.0	-	-	-	-	-	-	-	93.0	93.0	-	71.0	71.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Special Ed - Elementary	116.0	-	116.0	-	-	-	26.0	-	26.0	-	-	4.0	4.0	4.0	-	-	17.0	17.0	-	9.0	9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Special Ed - Middle School	13.0	-	13.0	-	-	-	3.0	-	3.0	-	-	-	-	-	-	-	2.0	2.0	-	2.0	2.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Subtotal	129.0	-	129.0	-	-	-	29.0	-	29.0	-	-	4.0	4.0	4.0	-	-	19.0	19.0	-	11.0	11.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Totals	1,243.0	-	1,243.0	-	-	-	263.0	-	263.0	-	-	4.0	4.0	4.0	-	-	112.0	112.0	-	82.0	82.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Percentage error					0%	0%					0%	0%			0%		0%			0%	0%						0%														0%			
Transportation																																												
	Reported On DRTRS By DOE	Reported On DRTRS By District	Errors	Tested	Verified	Errors						Reported	Re-Calculated																															
Regular - public schools	577.0	577.0	-	300.0	300.0	-						3.3	3.3																															
Regular - special ed	45.0	45.0	-	30.0	30.0	-						3.5	3.5																															
Transported - nonpublic	43.0	43.0	-	17.0	17.0	-						-	-																															
Special ed spec	-	-	-	7.0	7.0	-						-	-																															
Totals	665.0	665.0	-	354.0	354.0	-																																						
Percentage error																																												