

**SADDLE RIVER BOARD OF EDUCATION  
AUDITOR'S MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS -  
FINANCIAL, COMPLIANCE AND PERFORMANCE  
JUNE 30, 2015**

**SADDLE RIVER BOARD OF EDUCATION  
TABLE OF CONTENTS**

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

	<u>Page No.</u>
Report of Independent Auditor	1
Scope of Audit	2
Administrative Practices and Procedures	2
Financial Planning, Accounting and Reporting	2-4
School Purchasing Programs	4-5
Food Service Fund	5
Student Activity Accounts	5
Application for State School Aid	5-6
Pupil Transportation	6
Suggestion to Management	6
Schedule of Milk Count Activity – Not Applicable	7
Schedule of Net Cash Resources – Not Applicable	7
Schedule of Audited Enrollments	8-10
Calculation of Excess Surplus	11
Recommendations	12
Acknowledgement	12



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## AUDITOR'S MANAGEMENT REPORT

Honorable President and Members  
of the Board Trustees  
Saddle River Board of Education  
Saddle River, 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 Saddle River Board of Education as of and for the fiscal year ended June 30, 2015, and have issued our report thereon dated November 19, 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.

Respectfully submitted,

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

Donna L. Japhet  
Public School Accountant  
PSA Number CS002314

Fair Lawn, New Jersey  
November 19, 2015

**SADDLE RIVER BOARD OF EDUCATION  
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 Monies, the activities of the Board of Education, 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 of the statistical section in the district's Comprehensive Annual Financial Report (CAFR).

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Fred Palumbo (7/1/14-5/1/15)	Board Secretary/School Business Administrator	\$100,000
Donna Logan (5/1/15-6/30/15)	Board Secretary/School Business Administrator	100,000
Linda Canavan	Treasurer of School Monies	175,000

**Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under review did not reveal any material discrepancies with respect to signatures, certification or supporting documentation.

**Payroll Account**

The net salaries of all employees of the Board was 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 withholding due to the General Fund.

**Finding** – The District did not file the “Certification of Compliance with Federal and State Law Respecting the Reporting of Compensation for Certain Employees” form (E-CERT 1) by the required March 15 due date. The District has however subsequently filed this form, therefore, no recommendation is warranted.

**SADDLE RIVER BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**Financial Planning, Accounting and Reporting (Continued)**

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 and it was determined that no blanket purchase orders were included in the balance of the year end 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. No exceptions were noted regarding the account classification of our expenditures. 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.

**Finding (CAFR Finding 2015-001)** – Our audit revealed that the District did not establish and formally approve by resolution a maximum travel budget for the year in accordance with N.J.A.C. 6A:23A-7.3.

**Recommendation** – It is recommended that the District establish and formally approve by resolution a maximum travel budget for the year in accordance with N.J.A.C. 6A:23A-7.3.

Board Secretary's Records

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

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

The prescribed contractual order system was followed. Bids received were summarized in the minutes (N.J.S.A. 18A:18A-21).

Treasurer's Records

The Treasurer performed cash reconciliations in accordance with N.J.S.A. 18A:17-9.

All cash receipts were promptly deposited.

The Treasurers cash balances were in agreement with the cash balances of the Board Secretary.

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

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title II of the Elementary and Secondary Education Act as amended and reauthorized.

Our examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

**SADDLE RIVER BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**Financial Planning, Accounting and Reporting (Continued)**

**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 examination indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits contained herein represent a true statement of 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.

**Nonpublic State Aid**

Project Completion Reports were finalized and transmitted to the State by the due date.

**School Purchasing Programs**

**Contracts and Agreements Requiring Advertisement for Bids**

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (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 \$17,500. The Board has designated the School Business Administrator as the Qualified Purchasing Agent through May 1, 2015.

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

The results of our examination indicated certain instances where individual payments, contracts, or agreements were 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, as amended.

**Finding (CAFR Finding 2015-002)** – Our audit noted instances for boiler repairs and technology purchased services where the District was unable to provide supporting documentation that was in compliance with the Public School Contracts Law and that all purchases exceeding the bid threshold were properly approved by the Board.

**Recommendation** – Internal control procedures be reviewed and enhanced to ensure all purchases and contract awards in excess of the bid threshold are made in accordance with the Public School Contracts Law.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

**SADDLE RIVER BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**School Purchasing Programs (Continued)**

**Contracts and Agreements Requiring Advertisement for Bids (Continued)**

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.

**Food Service Fund**

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

Cash receipts and bank records were reviewed for timely deposit.

The District contracts with Maschio's Food Services, Inc., a food service management company (FSMC), to operate and manage its food service program for 2014/2015. The district 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 break even with a projected profit of \$3,434. The operating results provision has been met.

Expenditures were separately recorded as milk, 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 disbursement 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.

Net cash resources did not exceed three months average expenditures

Exhibits reflecting food service operations are included in the section entitled Enterprise Funds.

**Student Activity Accounts**

The Board has a policy which clearly established the regulation of student activity funds.

**Application for State School Aid**

Our audit procedures included a test information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income and bilingual. 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 with an isolated exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

**SADDLE RIVER BOARD OF EDUCATION  
ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**Application for State School Aid (Continued)**

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 audit procedures included a test of on roll status reported in the 2014-2015 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 information on the DRTRS was verified with immaterial exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures included a review of transportation related contracts and purchases. Based on our review, and except as previously noted, the district complied with proper bidding procedures and award of contracts.

**SADDLE RIVER BOARD OF EDUCATION  
FOOD SERVICE FUND  
NUMBER OF MILK SERVED AND (OVER)/UNDERCLAIM  
ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**SCHEDULE OF MILK COUNT ACTIVITY**

**NOT APPLICABLE**

**SADDLE RIVER BOARD OF EDUCATION  
FOOD SERVICE FUND  
NET CASH RESOURCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**SCHEDULE OF NET CASH RESOURCES**

**NOT APPLICABLE**

**SADDLE RIVER BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 15, 2014**

	2015-16 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 Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool - 3 years	7	-	7	-	-	-	7	-	7	-	-	-				
Full Day Preschool - 3 years																
Half Day Preschool - 4 years																
Full Day Preschool - 4 years	10	-	10	-	-	-	10	-	10	-	-	-				
Half Day Kindergarten																
Full Day Kindergarten	22	-	22	-			22	-	22	-	-	-				
1st Grade	21	-	21	-			21	-	21	-	-	-				
2nd Grade	17	-	17	-			17	-	17	-	-	-				
3rd Grade	28	-	28	-			28	-	28	-	-	-				
4th Grade	38	-	38	-			38	-	38	-	-	-				
5th Grade	29	-	29	-			29	-	29	-	-	-				
6th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
7th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
8th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
9th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
10th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
11th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
13th Grade	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Subtotal</b>	<b>172</b>	<b>-</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172</b>	<b>-</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Ed - Elementary	15	-	15	-	-	-	15	-	15	-	-	-	1	1	1	-
Spec Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	(1)
<b>Subtotal</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>(1)</b>
<b>Totals</b>	<b>187</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>(1)</b>
<b>Percentage Error</b>					<u>0.00%</u>	<u>0.00%</u>							<u>0.00%</u>	<u>0.00%</u>		<u>-50.00%</u>

**SADDLE RIVER BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 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	-	-	-	-	-	-	-	-	-	-	-	-
13th Grade	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Elementary	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - Middle School	-	-	-	-	-	-	-	-	-	-	-	-
Spec Ed - High School	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Percentage Error			<u>N/A</u>			<u>N/A</u>			<u>N/A</u>			<u>N/A</u>

	Transportation					
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular - Public Schools	217	217	-	43	42	1
Transported - Non-Public	29	29	-	6	6	-
Regular - Spec.	3	3	-	1	2	(1)
Special Needs - Public	42	42	-	8	8	-
<b>Totals</b>	<u>291</u>	<u>291</u>	<u>-</u>	<u>58</u>	<u>58</u>	<u>-</u>
			<u>0.00%</u>			<u>0.00%</u>

**SADDLE RIVER BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID  
SCHEDULE OF AUDITED ENROLLMENTS  
OCTOBER 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						
13th Grade						
<b>Subtotal</b>	-	-	-	-	-	-
Spec Ed - Elementary						
Spec Ed - Middle School						
Spec Ed - High School						
<b>Subtotal</b>	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-
Percentage Error		<u>N/A</u>			<u>N/A</u>	

**SADDLE RIVER BOARD OF EDUCATION  
CALCULATION OF EXCESS SURPLUS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**SECTION 1-Two Percent (2%) - Calculation of Excess Surplus**

2014-2015 Total General Fund Expenditures per the CAFR, Exhibit C-1	\$8,705,079	
Decreased by:		
On-Behalf TPAF Pension & Social Security	440,279	
Adjusted 2014-2015 General Fund Expenditures	8,264,800	
2% of Adjusted 2014-2015 General Fund Expenditures	165,296	
Enter Greater of 2% of Adjusted 2014-2015 General Fund Expenditures or \$250,000	250,000	
Increased by:		
Allowable Adjustment – Non Public Transportation	16,420	
Allowable Adjustment – Unbudgeted Excess Extraordinary Aid	12,527	
Total Allowable Adjustments	28,947	
Maximum Unassigned Fund Balance		<u>\$278,947</u>

**SECTION 2**

Total General Fund – Fund Balance at June 30, 2015 (Per CAFR Budgetary Comparison schedule/statement)	\$1,434,853	
Decreased by:		
Year-End Encumbrances	4,894	
Legally Restricted-Excess Surplus-Designated for Subsequent year's Expenditures	222,892	
Other Reserved Fund Balances – Capital Reserve	485,426	
Assigned Fund Balance – Unreserved – Designated for Subsequent Year's Expenditures	157,057	
Total Unassigned Fund Balance for Excess Surplus Calculation		<u>564,584</u>

**SECTION 3**

Restricted Fund Balance – Excess Surplus		<u>\$285,637</u>
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**Recapitulation of Excess Surplus as of June 30, 2015**

Excess Surplus – Designated for Subsequent Year's Expenditures		\$222,892
Excess Surplus		<u>285,637</u>
Total Excess Surplus		<u>\$508,529</u>

**SADDLE RIVER BOARD OF EDUCATION  
RECOMMENDATIONS**

**I. Administrative Practices and Procedures**

There are none.

**II. Financial Planning, Accounting and Reporting**

It is recommended that the District establish and formally approve by resolution a maximum travel budget for the year in accordance with N.J.A.C. 6A:23A-7.3.

**III. School Purchasing Program**

It is recommended that internal control procedures be reviewed and enhanced to ensure all purchases and contract awards in excess of the bid threshold are made in accordance with the Public School Contracts Law.

**IV. School Food Services**

There are none.

**V. Student Body Activities**

There are none.

**VI. Application for State School Aid**

There are none.

**VII. Pupil Transportation**

There are none.

**VIII. Facilities and Capital Assets**

There are none.

**IX. Miscellaneous**

There are none.

**X. Status of Prior Years' Audit Findings/Recommendations**

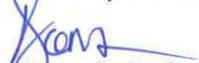
A review was performed on the prior year's recommendation. Corrective action was taken on the prior year recommendation.

**ACKNOWLEDGEMENT**

We received the complete cooperation of all the officials of the school district and we greatly appreciate the courtesies extended to us.

Respectfully submitted,

LERCH, VINCI & HIGGINS, LLP



Donna L. Japhet  
Certified Public Accountant  
Public School Accountant