



School District of the Chathams
County of Morris, New Jersey

AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS—
FINANCIAL, COMPLIANCE AND PERFORMANCE
June 30, 2021

Auditors’ Management Report on Administrative Findings–
Financial, Compliance and Performance

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INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
School District of the Chathams
County of Morris, 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 School District of the Chathams in the County of Morris for the year ended June 30, 2021, and have issued our report thereon dated February 24, 2022.

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 solely for the information of the School District of the Chathams management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Scott A. Clelland
Licensed Public School Accountant
No. 1049

WISS & COMPANY, LLP

Florham Park, New Jersey
February 24, 2022

**ADMINISTRATIVE FINDINGS – FINANCIAL,
COMPLIANCE AND PERFORMANCE**

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 J-20, Insurance Schedule contained in the District’s ACFR.

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Peter Daquila	Business Administrator/Board Secretary	\$300,000
Tatiana Gilbert	Assistant Business Administrator	\$150,000
John Csatlos	Treasurer of School Moneys	\$350,000

There is a Public Employees’ Faithful Blanket Position Bond covering all other employees with coverage of \$100,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The District made a proper adjustment to the billings to sending Districts for the increase or decrease in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period indicated no exceptions with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

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.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

All payrolls tested were approved by the Superintendent and were certified by the President of the Board and the Board Secretary/Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the Treasurer of school monies with a warrant made to her order for the full amount of each payroll.

No exceptions were noted during our testing of payroll.

An inquiry and subsequent review of the Position Control Roster did not identify any inconsistencies between the payroll records, employee benefit records, the general ledger accounts to where wages are posted, and the Position Control Roster.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2021 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were noted.

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. In addition to randomly selecting a test sample, our sample selected 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% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer did not disclose any exceptions.

Unemployment Compensation Insurance Trust Fund

The District 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 General Fund. No exceptions were noted.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Elementary and Secondary Education Act (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 Annual Comprehensive Financial Report (ACFR). This section of the ACFR documents the financial position pertaining to the projects under Titles I, II, and III of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. indicated 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 Schedules A (K-3) and B (K-4) located in the ACFR.

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

T.P.A.F. Reimbursement

Our audit procedures included a test of the semi-monthly reimbursement 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 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 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.

Nonpublic State Aid

Our review of the Nonpublic State Aid completion reports disclosed no exceptions.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

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 the bidding for public school transportation contracts under *N.J.S.A.18A:39-3* is \$19,600 in 2020-21. The District by resolution has appointed the School Business Administrator as a Qualified Purchasing Agent increasing the legal bid threshold to \$44,000.

The District 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 Solicitor’s opinion should be sought before a commitment is made.

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

Procedures were performed on a test basis, to indicate if any 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 provision of *N.J.S.A. 18A:18A-4*, as amended. The following was noted:

Finding 2021-001

Finding:

During our testing of bids and quotes, we noted the District contracted for baseball and softball field renovations at costs that exceeded the bid threshold without advertising for bids. Individual field renovations were less than the bid threshold. However, the combined cost exceeded the established bid threshold.

Recommendation:

We suggest that the District follow procedures to ensure bid procedures are followed for all purchases that exceed the bid threshold.

School Food Service

PUBLIC HEALTH EMERGENCY

In accordance with the Governor’s Declaration of Emergency pertaining to the public health emergency all Public, Charter, Non-Public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, School Food

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Authorities (SFA) were required to institute alternate procedures to provide meals to eligible students during the period of school closures.

During fiscal year 2020-2021, the public health emergency was still applicable. As a result, School Food Authorities (SFAs) were required to provide meals in accordance with the regulations governing the National School Nutrition Seamless Summer Option (SSO) or the Summer Food Service Program (SFSP) option.

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.

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the School Food Authority (SFA) had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (ACFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

We inquired of management about the public health emergency procedures/practices that the SFA instituted to provide meals to all students, maintenance of all applicable production records; meal counts; noncompetitive procurements; modification of existing contracts and applicable financial records to document the specific costs applicable to the emergency operations. We also inquired if the FSMC received a loan in accordance with the Payroll Protection Plan and whether the funds were used to pay for costs applicable to the Food Service Programs. We also inquired if the PPP loan was subsequently forgiven and the FSMC refunded or credited the applicable amounts to the SFA.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the ACFR.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

Student Body Activities

Our audit procedures included a test of items selected from cash receipts and disbursements for the student activity accounts. No exceptions were noted during this testing.

Application for State School Aid

Because the General State Aid cluster was not tested as a major program in the 2021 fiscal year, our audit procedures did not include a test of information reported in the October 15, 2020 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income and bilingual. We did agree the ASSA summary report to the underlying District working papers without exception. We also performed a review of the District procedures related to its completion.

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

Because Transportation Aid was not tested as a major program in the 2021 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2020-2021 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

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. The District did not purchase any buses during the 2020-2021 school year. We noted no exceptions in our review of transportation related purchases of goods and services.

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted.

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.

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to *N.J.A.C. 6A:26-12.4(g)*.

Follow-up on Prior Year’s Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. There were no prior year findings.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2021 fiscal year.

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.

SCHEDULE OF AUDITED ENROLLMENTS
SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

Note: Detailed testing over ASSA, DRTRS, and Non-public transportation was not performed for the fiscal year ended June 30, 2021 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	2021-2022 Application for State School Aid						Sample for Verification				Private Schools for Disabled											
	Reported on A.S.S.A. On Roll		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		Reported on Private Schools		Sample Verified		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Half Day Preschool	32		32																			
Full Day Preschool																						
Half Day Kindergarten	169		169																			
Full Day Kindergarten																						
One	212		212																			
Two	246		246																			
Three	248		248																			
Four	246		246																			
Five	251		251																			
Six	280		280																			
Seven	257		257																			
Eight	275		275																			
Nine	244		244																			
Ten	281		281																			
Eleven	279	1	279	1																		
Twelve	307	2	307	2																		
Post-Graduate																						
Adult H.S. (15+CR.)																						
Adult H.S. (1-14 CR.)																						
Subtotal	3,327	3	3,327	3																		
Special Ed - Elementary	200		200																			
Special Ed - Middle School	172		172																			
Special Ed - High School	201		201																			
Subtotal	573	-	573	-																		
Co. Voc. - Regular																						
Co. Voc. Ft. Post. Sec.																						
Totals	3,900	3	3,900	3																		
Percentage Error																						0.00%

SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

SCHEDULE OF AUDITED ENROLLMENTS

Note: Detailed testing over ASSA, DTRTS, and Non-public transportation was not performed for the fiscal year ended June 30, 2021 as the General State Aid Cluster and Transportation Aid were not tested as major programs in the current year for Single Audit purposes.

	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 as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool	1	1	-	-	-	-	3	3	-	-	-	-
Full Day Preschool	2	2	-	-	-	-	1	1	-	-	-	-
Half Day Kindergarten	3	3	-	-	-	-	1	1	-	-	-	-
One Two	2	2	-	-	-	-	1	1	-	-	-	-
Three	5	5	-	-	-	-	1	1	-	-	-	-
Four	2	2	-	-	-	-	-	-	-	-	-	-
Five	7	7	-	-	-	-	-	-	-	-	-	-
Six	4	4	-	-	-	-	1	1	-	-	-	-
Seven	4	4	-	-	-	-	-	-	-	-	-	-
Eight	2	2	-	-	-	-	-	-	-	-	-	-
Nine	6	6	-	-	-	-	-	-	-	-	-	-
Ten	5	5	-	-	-	-	-	-	-	-	-	-
Eleven	43	43	-	-	-	-	3	3	-	-	-	-
Twelve												
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14 CR.)												
Subtotal	7	7	0.00%	-	-	-	3	3	0.00%	-	-	-
Special Ed - Elementary	2	2	-	-	-	-	-	-	-	-	-	-
Special Ed - Middle	8	8	-	-	-	-	-	-	-	-	-	-
Special Ed - High	17	17	-	-	-	-	-	-	-	-	-	-
Subtotal	60	60	0.00%	-	-	-	3	3	0.00%	-	-	-
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	677	677	0.00%	-	-	-	3	3	0.00%	-	-	-
Percentage Error												0.00%
Transportation												
	Reported on DTRTS by District	Reported on DTRTS by DOE/county	Errors	Tested	Verified	Errors					Reported	Recalculated
Reg. - Public Schools, col. 1	677	677	-	-	-	-	4.5	4.5	-	4.5	4.5	4.5
Reg.-SpEd, col. 4	200	200	-	-	-	-	4.5	4.5	-	4.5	4.5	4.5
Transported - All, col.2 & Non-Public, col. 3	171	171	-	-	-	-	7.1	7.1	-	7.1	7.1	7.1
Special Ed Spec, col. 6	78	78	-	-	-	-			-			
Totals	1,126	1,126	0.00%	-	-	-			0.00%			
Percentage Error												

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

SCHOOL DISTRICT OF THE CHATHAMS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2020

SCHEDULE OF AUDITED ENROLLMENTS

	Resident LEP NOT Low Income		Sample for Verification			
	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
Half Day Preschool	9	9				
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten						
One	2	2				
Two	3	3				
Three	4	4				
Four	3	3				
Five	3	3				
Six	3	3				
Seven	-					
Eight	-					
Nine	1	1				
Ten	2	2				
Eleven	-					
Twelve	2	2				
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14 CR.)						
Subtotal	32	32	-	-	-	-
Special Ed - Elementary						
Special Ed - Middle	1	1				
Special Ed - High	-	-				
Subtotal	1	1	-	-	-	-
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	33	33	-	-	-	-
Percentage Error			0.00%			0.00%

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 1

A. 4% Calculation of Excess Surplus

2020-21 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ 81,469,015 (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	\$ _____ - (B1d)
Decreased by:	
On-Behalf TPAF Pension, PRM, LTD and Social Security	\$ 13,723,959 (B2a)
Assets Acquired Under Capital Leases	\$ _____ - (B2b)
Adjusted 2020-21 General Fund Expenditures [(B) + (B1s) - (B2s)]	\$ 67,745,056 (B3)
4% of Adjusted 2020-21 General Fund Expenditures [(B3) times .04]	\$ 2,709,802 (B4)
Enter Greater of (B4) or \$250,000	\$ 2,709,802 (B5)
Increased by: Allowable Adjustment*	\$ 314,188 (K)
Maximum Unassigned/Undesignated - Unreserved Fund Balance [(B5) + (K)]	\$ 3,023,990 (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-21 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 11,176,808 (C)
Decreased by:	
Assigned Year End Encumbrances	\$ 357,072 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 1,475,887 (C3)
Other Restricted Fund Balances*****	\$ 6,323,793 (C4)
Assigned Fund Balance-Unreserved- Designated for Subsequent Year's Expenditures	\$ _____ - (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	\$ 3,020,056 (U1)

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

SECTION 3

Restricted Fund Balance - Excess Surplus ***
[(U1)-(M)] IF NEGATIVE ENTER -0- \$ _____ - (E)

Recapitulation of Excess Surplus as of June 30, 2021

Reserved Excess Surplus - Designated for Subsequent Year's
Expenditures ** \$ 1,475,887 (C3)
Reserved Excess Surplus *** [(E)] \$ _____ - (E)

Total Excess Surplus [(C3)+(E)] \$ 1,475,887 (D)

*** Detail of Allowable Adjustments**

Impact Aid \$ _____ - (H)
Sales & Lease-back \$ _____ - (I)
Extraordinary Aid \$ 231,491 (J1)
Additional Nonpublic School Transportation Aid \$ 82,697 (J2)
Current Year School Bus Advertising Revenue Recognized \$ _____ - (J3)
Family Crisis Transportation Aid \$ _____ - (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)] \$ 314,188 (K)

** This amount represents the June 30, 2020 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amount must agree to the June 30, 2021 ACFR and must agree to Audit Summary Line 90030.

**** Amount for Other Restricted 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 another 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.

SCHOOL DISTRICT OF THE CHATHAMS

EXCESS SURPLUS CALCULATION

JUNE 30, 2021

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	5,740,000
Emergency reserve	\$	250,000
Maintenance reserve	\$	-
Tuition reserve	\$	-
School Bus Advertising 50% Fuel Offset-current year	\$	-
School Bus Advertising 50% Fuel Offset-prior year	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$	-
Impact Aid General Fund Reserve (Sections 8007 and 8008)	\$	-
Other State / government madated reserve	\$	-
Unemployment compensation	\$	333,793
Total Other Restricted Fund Balance	\$	6,323,793 (C4)

**ADMINISTRATIVE FINDINGS – FINANCIAL,
COMPLIANCE AND PERFORMANCE**

Audit Recommendations Summary
June 30, 2021

We suggest the following:

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

None

School Purchasing Programs

2021-001 - We suggest that the District follow procedures to ensure bid procedures are followed for all purchases that exceed the bid threshold.

School Food Service

None

Student Body Activities

None

Application for State School Aid

None

Pupil Transportation

None

Facilities and Capital Assets

None

Miscellaneous

None

Status of Prior Year Findings

There were no prior year findings.