CLASSICAL ACADEMY CHARTER
SCHOOL OF CLIFTON

AUDITOR’S MANAGEMENT REPORT

FISCAL YEAR ENDED JUNE 30, 2018

Barre & Company LLC
Certified Public Accountants & Consultants
CLASSICAL ACADEMY CHARTER SCHOOL OF CLIFTON

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

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Report of Independent Auditors

Honorable President and
Members of the Board of Trustees
Classical Academy Charter School of Clifton
County of Passaic, New Jersey

We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Trustees of the Classical Academy Charter School of Clifton in the County of Passaic for the year ended June 30, 2018, and have issued our report thereon dated February 28, 2019.

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 Classical Academy Charter School of Clifton Board of Trustees’ management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

BARRE & COMPANY LLC
Certified Public Accountants
School Public Accountants

Richard M. Barre, CPA
Public School Accountant
PSA Number CS-O1181

Union, New Jersey
February 28, 2019
Administrative Findings – Financial, Compliance and Performance

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Trustees, and the records of the various funds under the auspices of the Board of Trustees.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the Charter School’s CAFR.


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<th>Position</th>
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<td>Bima Baje</td>
<td>Board Secretary</td>
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Adequate insurance is in effect with a duly licensed and authorized insurance company for all employees for the faithful performance of their duties.

Tuition Charges

A review of financial statements indicated that the Charter School charged no tuition for any student attending the Charter School.

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 designee in the Charter School and were certified by the President of the Board, the Board Secretary/Business Administrator, and the Chief School Administrator.
Administrative Findings – Financial, Compliance and Performance

Financial Planning, Accounting and Reporting (Continued)

Payroll Account (Continued)

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

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

Finding:
Some employees were paid in excess of their approved contract amounts.

Recommendation:
All employees should be paid in strict accordance with their approved contracts.

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. No exceptions were noted during our review.

Travel


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 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 1.90% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings

No exceptions or discrepancies were noted in the general classification of expenditures.

B. Administrative Classification Findings

No exceptions or discrepancies were noted in the administrative classification of expenditures.
Administrative Findings – Financial, Compliance and Performance

Financial Planning, Accounting and Reporting (Continued)

Board Secretary’s Records

Our review of the financial and accounting records maintained by the business office disclosed the following items.

Finding No. 2017-001*
In our review of the Charter School’s instructional expense ratio to the total expenditures, we noted that it is below the 60% (39% in 2018 and 50.94% in 2017) minimum threshold.

Recommendation:
We recommend that the Charter School minimize its support and administrative expenses to improve its instructional expense ratio to total expenditures.

Finding:
Bids received were not summarized in the minutes (N.J.S.A. 18A:18A-21).

Recommendation:
Bids received should be summarized in the minutes of the Board Secretary.

Finding:
Acknowledgment of the Board’s receipt (non-receipt) of the Board Secretary’s and Treasurer’s monthly financial reports was not included in the minutes.

Recommendation:
The Board should acknowledge in the minutes receipt (non-receipt) of the Board Secretary’s and Treasurer’s monthly reports.

Finding:
Budget appropriations were greater than realized revenues and board authorized use of surplus. The Board Secretary was aware of the revenue shortfall at least six months prior to the fiscal year end, but did not request that the Board make corresponding adjustments and or/appropriate surplus in order to balance the budget.

Recommendation:
In the event of a shortfall in budgeted revenues, the Board Secretary should request that the Board adjust appropriations and/or make appropriations of surplus in order to balance the budget.
Administrative Findings – Financial, Compliance and Performance

Financial Planning, Accounting and Reporting (Continued)

Board Secretary’s Records (Continued)

Finding:
The Charter School is not in compliance with N.J.S.A. 18A:18A-2 (v) because it had issued purchase orders after the goods or services had been provided or performed by vendors.

Recommendation:
Purchase orders must be issued by the Charter School before goods or services are provided or performed by a vendor to be in compliance with N.J.S.A. 18A:18A-2 (v).

Treasurer’s Records

There were no items noted during our review of the records of the Treasurer.

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 CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A. did not indicate any areas of noncompliance and/or questionable cost.

Other Special Federal and/or State Projects

The Charter School’s Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis indicated the 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.

The study of compliance for the special projects did not indicate any areas of noncompliance.
Financial Planning, Accounting and Reporting (Continued)

T.P.A.F. Reimbursement

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

TPAF 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 Charter School to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the Charter School 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.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids


Current statute is posted on the New Jersey Legislature (http://www.njleg.state.nj.us/) website.


The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are $40,000 (with a Qualified Purchasing Agent) and $29,000 (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 $19,000.

The Charter School board of trustees 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.
Administrative Findings – Financial, Compliance and Performance

School Purchasing Programs (Continued)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

Based on the results of our examination, we did 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 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.

Finding:
The Charter School failed to advertise for bids for contract services that exceeded $40,000. It also failed to solicit official quotations for other contract services. It had issued some purchase orders without some sort of competitive process.

Recommendation:
The Charter School should advertise for bids for contract services in the aggregate that exceed $40,000 pursuant to N.J.S.A. 18A:18A-3 (a). It also should solicit official quotations for contracts in the aggregate that are more than $6,000 and less than $39,999 pursuant to N.J.S.A. 18A:18A-37 (a).

School Food Service

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

No Exceptions Noted.

Student Body Activities

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

Finding:
Supporting documentation were not available to be reviewed at the time of audit.

Recommendation:
Supporting documentation should always be available to be reviewed.
Administrative Findings – Financial, Compliance and Performance

Enrollment Counts and Submissions to the Department

Our audit procedures included a test of enrollment information reported on October 15, 2017 and the last day of school for on-roll, special education, bilingual and low-income.

Finding:
The Charter School had no written procedures for the proper maintenance and recoding of student enrollment data.

Recommendation:
We recommend that the Charter School prepare written procedures detailing the process for the two required enrollment counts. The procedures should describe how the count was taken, who was responsible for compiling the data, completing the enrollment count submission, and detail the various assigned responsibilities for collection of the data and the follow-up procedures to identify student information to be corrected in the subsequent count.

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action has been completed or are still in process on prior year findings, with the exception of those that are identified as repeat or partially similar to findings in this year’s recommendation (with asterisk*).

Acknowledgment

We received the complete cooperation of all the officials of the Charter School and we greatly appreciate the courtesies extended to the members of the audit team.
## SCHEDULE OF AUDITED ENROLLMENTS

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<th>Grades</th>
<th>DOE Reported on Roll</th>
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<th>Errors</th>
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**Classical Academy Charter School of Clifton**

**Application for Charter School Aid**

**Enrollment Count as of October 15, 2017**
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EXCESS SURPLUS CALCULATION

N.J.S.A. 18A:7F-7 requires that excess surplus for regular school districts and charter schools is calculated using 2% for June 30, 2005 and thereafter. Pursuant to P.L. 2007, c.62, the minimum is $250,000, effective with the year ending June 30, 2007.

Charter schools are not subject to the excess surplus limitations. Charter school auditors are required to document the calculation of excess surplus pursuant to N.J.S.A. 18A:7F-7 solely for the purpose of adherence to N.J.A.C. 6A:23A-22.4(e), which provides that a district board of education may petition the Commissioner to pay a lower per-pupil rate if the charter school spends "significantly less than budgeted and has accumulated a sizable surplus."

As communicated in the FY 2018 State Budget Notification broadcast to school districts dated July 14, 2017, applicable to districts that received an increase in state aid that remains unexpended/unencumbered at June 30, 2018, any amount remaining unexpended/unencumbered at June 30, 2018 falls to unreserved general fund surplus and may not be included as an adjustment to the excess surplus calculation. Also, applicable to districts that received an increase in state aid for 2017-18, and communicated in the July 14 broadcast, was authorization by the Commissioner to designate additional surplus for use in 2018-19 by board resolution between July 1, 2017 and August 1, 2017 in an amount not to exceed the increase in State Aid.

CALCULATION:

Complete Sections 1 and 2. If the total of Section 2 is greater than the applicable portion of Section 1, enter the difference in Section 3. If the difference results in a negative, enter a zero in Section 3. The applicable sections are to be submitted as part of the Auditor’s Management Report.

Note that beginning with the excess surplus calculation for the year ending June 30, 2012 the transfer to food services is not an allowable adjustment (increase) to total general fund expenditures.

School Bus Advertising Revenue:
Districts were provided guidance to budget and recognize current year school bus advertising revenue on line 315, 10-1992. Under N.J.S.A. 18A:7F-7.1 and N.J.S.A. 18A:39-31, an adjustment to the audited excess surplus calculation is permitted in the year revenue earned under a school bus advertising contract is recognized by the district. Statute doesn’t state that the district is limited to the amount not used to reduce fuel costs; accordingly, the full amount may be used as an adjustment to excess surplus in the year of recognition/receipt only. Refer to illustration on page III-4.32 – Line (J3).
N.J.S.A. 18A:39-31 requires that 50 percent (50%) of recognized school bus advertising revenue be used to offset the fuel costs of providing pupil transportation services. Of the total revenue recognized, any portion of the 50% required by statute to be used as an offset to fuel costs in the year of revenue recognition, but not used for that purpose must be established as a restricted fund balance at year end. Report the restricted year end balances on Audsum lines 90028 (Bus Advertising Revenue Reserved for Fuel Costs – Current Year Adjustment), and Audsum 90029 (Bus Advertising Revenue Reserved for Fuel Costs – Prior Year Adjustment). Include the amount(s) as adjustments in the “Detail of Other Restricted Fund Balance” calculation (refer to illustration on page III-4.32 of this Audit Program). Note that the school district budget software will preload these amounts from Audsum onto the Recapitulation of Balances Line 15 in the columns for the respective years. The prior year balance in this reserve (Audsum line 90029) was budgeted in the subsequent year’s budget (2017-2018) and the current year balance in this reserve (Audsum line 90028) must be budgeted in the 2nd subsequent year’s budget (2018-2019). An edit will verify that the amounts on lines 90028 and 90029 are budgeted as a revenue source. Line 90028 will preload onto Line D-2 of the budgetary calculation of Additional Excess Surplus report in the 2018-2019 budget software.

In the recapitulation of fund balance reported at the end of the Budgetary Comparison Schedule (Exhibit C-1), the reserve for each of two possible years should be reported separately. Separate lines are provided in the Audsum data collection (line 90028 for current year and line 90029 for subsequent year) for each applicable year’s reserve. GASBS No. 54 requires the further categorization of the bus advertising reserve for fuel costs account balance on the Governmental Funds Balance Sheet (Exhibit B-1). Based upon the withdrawal requirements, the bus advertising reserve for fuel costs has significant externally imposed restrictions on its use and should be categorized as “Restricted” fund balance. The same categorization is applicable to the General Fund Budgetary Comparison Schedule (Exhibit C-1).
EXCESS SURPLUS CALCULATION

CLASSICAL ACADEMY CHARTER SCHOOL OF CLIFTON

SECTION 1

A. 2% Calculation of Excess Surplus

2017-18 Total General Fund Expenditures per the CAFR, Ex. C-1 $ 2,057,086 (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:
Oh-Behalf TPAF Pension & Social Security (198,710) (B2a)
Assets Acquired Under Capital Leases - (B2b)

Adjusted 2017-18 General Fund Expenditures 1,858,376 (B3)

2% of Adjusted 2017-18 General Fund Expenditures 37,168 (B4)
Enter Greater of (B4) or $250,000 250,000 (B5)

Maximum Unassigned Fund Balance/Undesignated-Unreserved Fund Balance $ 250,000 (M)

SECTION 2

Total General Fund - Fund Balance @ 6/30/2018 (Per CAFR Budgetary Comparison Schedule C-1) $ 1,387,775 (C)

Decrease by:
Year-end Encumbrances (21,644) (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures - (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures ** - (C3)
Other Restricted Fund Balances **** - (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures July 1, 2018-August 1, 2018 ***** - (C6)

Total Unassigned Fund Balance 1,366,131 (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus *** $ 1,116,131 (E)

Recapitulation of Excess Surplus as of June 30, 2018

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures ** $ - (C3)
Reserved Excess Surplus *** 1,116,131 (E)
Total Excess Surplus $ 1,116,131 (D)
EXCESS SURPLUS CALCULATION

CLASSICAL ACADEMY CHARTER SCHOOL OF CLIFTON

Footnotes:

* Allowable adjustment to expenditures on line K must be detailed as follows. This adjustment line (as detailed below) is to be utilized when applicable for:

(H) Federal Impact Aid. The passage of P.L. 2015, c.46 amended N.J.S.A. 18A:7F-41 to permit a board of education to appropriate federal impact aid funds to establish or supplement a federal impact aid legal reserve in the general fund. Accordingly, effective for the year ending June 30, 2016 the Federal Impact Aid adjustment to expenditures is limited to the portion of Federal Impact Aid Section 8002 and Section 8003 received during the fiscal year and recognized as revenue on the General Fund Budgetary Comparison Schedule, but not transferred to the Federal Impact Aid Reserve - General (8002 or 8003) by board resolution during June 1 to June 30 of the fiscal year under audit. Amounts transferred to the reserve are captured on line (C4);

(I) Sale and Lease-back (Refer to the Audit Program Section II, Chapter 10);

(J1) Extraordinary Aid;

(J2) Additional Nonpublic School Transportation Aid;

(J3) Recognized current year School Bus Advertising Revenue; and

(J4) Family Crisis Transportation Aid.

Notes to auditor: Refer to the Audit Program Section II, Chapter 10 for restrictions on the inclusion of Extraordinary Aid, Family Crisis Transportation Aid, and Additional Nonpublic School Transportation Aid.

Detail of Allowable Adjustments

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</tr>
<tr>
<td>Family Crisis Transportation Aid</td>
<td>- (J4)</td>
</tr>
<tr>
<td><strong>Total Adjustments</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

** This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2018 CAFR and must agree to Audit Summary Worksheet 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.

***** Increase in Assigned Fund Balance-Unreserved-Designated for Subsequent Year's expenditures July 1, 2018 to August 1, 2018 resulting from decrease in state aid after adoption of 2018-19 district budget. Refer to Commissioner's Broadcast of July 13, 2018 and to page I-4.2 of the Audit Program.

Detail of Other Restricted Fund Balance

<table>
<thead>
<tr>
<th>Statutory restrictions:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved unspent separate proposal</td>
<td>$</td>
</tr>
<tr>
<td>Sale/lease-back reserve</td>
<td>-</td>
</tr>
<tr>
<td>Capital reserve</td>
<td>-</td>
</tr>
<tr>
<td>Maintenance reserve</td>
<td>-</td>
</tr>
<tr>
<td>Emergency reserve</td>
<td>-</td>
</tr>
<tr>
<td>Tuition reserve</td>
<td>-</td>
</tr>
<tr>
<td>School Bus Advertising 50% Fuel Offset Reserve - current year</td>
<td>-</td>
</tr>
<tr>
<td>School Bus Advertising 50% Fuel Offset Reserve - prior year</td>
<td>-</td>
</tr>
<tr>
<td>Impact Aid General Fund Reserve (Sections 8002 and 8003)</td>
<td>-</td>
</tr>
<tr>
<td>Impact Aid Capital Fund Reserve (Sections 8007 and 8008)</td>
<td>-</td>
</tr>
<tr>
<td>Other state/government mandated reserve</td>
<td>-</td>
</tr>
<tr>
<td>[Other Restricted Fund Balance not noted above]</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Restricted Fund Balance</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

(C4)
Findings and Recommendations:

1. Administrative Practices and Procedures

   None

2. Financial Planning, Accounting and Reporting

   Payroll Account

   Finding:
   Some employees were paid in excess of their approved contract amounts.

   Recommendation:
   All employees should be paid in strict accordance with their approved contracts.

   Board Secretary's Records

   Finding No. 2017-001*:
   In our review of the Charter School's instructional expense ratio to the total expenditures, we noted that it is below the 60% (39% in 2018 and 50.94% in 2017) minimum threshold.

   Recommendation:
   We recommend that the Charter School minimize its support and administrative expenses to improve its instructional expense ratio to total expenditures.

   Finding:
   Bids received were not summarized in the minutes (N.J.S.A. 18A:18A-21).

   Recommendation:
   Bids received should be summarized in the minutes of the Board Secretary.

   Finding:
   Acknowledgment of the Board’s receipt (non-receipt) of the Board Secretary’s and Treasurer’s monthly financial reports was not included in the minutes.

   Recommendation:
   The Board should acknowledge in the minutes receipt (non-receipt) of the Board Secretary’s and Treasurer’s monthly reports.
Findings and Recommendations (Continued):

Financial Planning, Accounting and Reporting (Continued)

Board Secretary’s Records (Continued)

Finding:
Budget appropriations were greater than realized revenues and board authorized use of surplus. The Board Secretary was aware of the revenue shortfall at least six months prior to the fiscal year end, but did not request that the Board make corresponding adjustments and or/appropriate surplus in order to balance the budget.

Recommendation:
In the event of a shortfall in budgeted revenues, the Board Secretary should request that the Board adjust appropriations and/or make appropriations of surplus in order to balance the budget.

Finding:
The Charter School is not in compliance with N.J.S.A. 18A:18A-2 (v) because it had issued purchase orders after the goods or services had been provided or performed by vendors.

Recommendation:
Purchase orders must be issued by the Charter School before goods or services are provided or performed by a vendor to be in compliance with N.J.S.A. 18A:18A-2 (v).

3. School Purchasing Programs

Finding:
The Charter School failed to advertise for bids for contract services that exceeded $40,000. It also failed to solicit official quotations for other contract services. It had issued some purchase orders without some sort of competitive process.

Recommendation:
The Charter School should advertise for bids for contract services in the aggregate that exceed $40,000 pursuant to N.J.S.A. 18A:18A-3 (a). It also should solicit official quotations for contracts in the aggregate that are more than $6,000 and less than $39,999 pursuant to N.J.S.A. 18A:18A-37 (a).
Findings and Recommendations (Continued):

4. **School Food Service**

   None

5. **Student Body Activities**

   **Finding:**
   Supporting documentation were not available to be reviewed at the time of audit.

   **Recommendation:**
   Supporting documentation should always be available to be reviewed.

6. **Application for State School Aid/Charter School Enrollment System/Charter School Aid**

   **Finding:**
   The Charter School had no written procedures for the proper maintenance and recoding of student enrollment data.

   **Recommendation:**
   We recommend that the Charter School prepare written procedures detailing the process for the two required enrollment counts. The procedures should describe how the count was taken, who was responsible for compiling the data, completing the enrollment count submission, and detail the various assigned responsibilities for collection of the data and the follow-up procedures to identify student information to be corrected in the subsequent count.

7. **Pupil Transportation**

   None

8. **Facilities and Capital Assets**

   None

9. **Miscellaneous**

   None
Findings and Recommendations (Continued):

10. Status of Prior Year Audit Findings/Recommendations

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action has been completed or are still in process on prior year findings, with the exception of those that are identified as repeat or partially similar to findings in this year’s recommendation (with asterisk*).