

Auditor's Management Report

for the

*Township of Union
School District*

in the

*County of Union
New Jersey*

for the

*Fiscal Year Ended
June 30, 2025*

**AUDITOR'S MANAGEMENT REPORT OF ADMINISTRATIVE
FINDINGS-FINANCIAL AND COMPLIANCE**

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INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
Township of Union School District
County of Union
Union, New Jersey 07083

We have audited, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Township of Union School District in the County of Union for the year ended June 30, 2025, and have issued our report dated December 22, 2025.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended solely for the information of the Township of Union School District, County of Union, New Jersey, the New Jersey Department of Education and federal and state audit awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 962

December 22, 2025

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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 Township of Union Board of Education, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance (N.J.S.A. 18A:17-26, 18A: 17-32)

Insurance coverage was carried in the amounts as detailed in the District's ACFR (See Exhibit "J-20").

Official Bonds

<u>NAME</u>	<u>POSITION</u>	<u>AMOUNT OF BONDS</u>
Theodore Georgiou	Treasurer of School Monies	\$530,000
Yolanda Koon	Board Secretary/School Business Administrator	\$470,000
Blanket Bond	All Employees	\$1,000,000

Adequacy of insurance coverage is the responsibility of the Board of Education.

P.L.2020,c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by school district. The school district data certification was completed by the chief school administrator. The school district Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The actual costs differed from the estimated costs. The Board made a proper adjustment to the billings to sending Districts for the difference in per pupil costs in accordance with N.J.A.C. 6A-23A-17.1(f)3.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

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 or supporting documentation.

Payroll Account

The net salaries of all employees of the Board were deposited in the Net 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 and the Board Secretary/Business Administrator.

Salary withholdings were properly remitted to the proper agencies, including health benefits withholdings due to the general fund.

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

Position Control Roster

The Position Control Roster was reviewed and compared to payroll records, employee benefit records and charges made to the general ledger to ensure proper and consistent financial reporting and that employee benefits are only offered to current employees.

Reserve for Encumbrances, Liability (Current) for Accounts Payable

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

Finding 2025-001- Payments were made for emergency services without having detailed invoices as supporting documentation.

Recommendation 2025-001- That detailed invoices be received prior to the disbursement of funds in accordance with Board Policy.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

Reserve for Encumbrances, Liability (Current) for Accounts Payable (Continued)

Finding 2025-002- We noted during the remediation emergency at Hannah Caldwell there were no formal contracts with the vendors being utilized, no not to exceed amounts were established and encumbrances were not set up on the District's financial records.

Recommendation 2025-002- That the purchasing law be followed with respect to entering into contracts with vendors, using Board Approved not to exceed amounts and encumbering funds prior to receipt of goods or services.

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 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, no errors were noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

The records maintained by the Board Secretary were in agreement with the records maintained by the Treasurer of School Monies.

Treasurer's Records

The records maintained by the Board Secretary were in agreement with the records maintained by the Reconciler of School Monies.

Elementary and Secondary Education Act (E.S.E.A.) as Amended by Every Student Succeeds Act (ESSA)

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

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

Other Special Federal and State Projects

The District's Special Projects were approved as listed on Schedule A and Schedule B 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 biweekly 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. No exceptions were noted.

SCHOOL PURCHASING PROGRAMS

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 States:

"a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$32,000.00, the contract may be awarded by a purchasing agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefor, except that the board of education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. (pending before the Legislature as section 15 of this bill) of section 9 of P.L. 1971 c. 198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$44,000.00. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

b. Commencing in the fifth year after the year in which P.L. 1999 c. 440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the board of education is permitted to establish as set forth in subsection a. of this section or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in N.J.S.A. 18A:18A-2 and shall round the adjustment to the nearest \$1,000.00. The Governor shall notify all local school districts of the adjustment no later than June 1 of every fifth year. The adjustment shall become effective on July 1 of every year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months."

N.J.S.A. 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the board of education to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this chapter or specifically by any other law.

The board of education may, by resolution approve by the majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had negative prior experience with the bidder."

Effective July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 18A:18A-3(a) are \$44,000.00 (with a Qualified Purchasing Agent), \$32,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18:39-3 is currently \$22,400.00.

The Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor'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.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

SCHOOL PURCHASING PROGRAMS (CONTINUED)

Contracts and Agreements Requiring Advertisement for Bids (Continued)

The results of our examination indicated that no individual payments, contracts or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies," in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions 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.

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 audit did reveal however, that the District did make purchases under State contracts and cooperative purchasing agreements.

FOOD SERVICE FUND

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 SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

In addition, we 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 charges in fund net position (ACFR exhibit B-5) does separate program and non-program revenue and program and non-program costs of goods sold.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

FOOD SERVICE FUND (CONTINUED)

We also 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.

STUDENT BODY ACTIVITIES

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

Finding 2025-003- Funds at the Burnett Middle School were being used to purchase gifts for students with good behavior.

Recommendation 2025-003- That all expenditures from Student Activity Funds be directly related to a student activity.

Finding 2025-004- Our test of disbursements at Burnett Middle School Student Activity fund discovered a blank check was issued to buy gifts at a Walmart for the Student Store.

Recommendation 2025-004- That internal controls be implemented to provide for the safeguarding of physical checks.

APPLICATION FOR STATE SCHOOL AID

Our audit procedures included a test of information reported in the October 15, 2024 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 procedures related to its completion. The information that was included on the workpapers was verified without exception. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district has adequate procedures for the recording of student enrollment data.

**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

PUPIL TRANSPORTATION

Our audit procedures included a test of on roll status reported in the 2024-25 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with no exceptions. 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. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

FACILITIES AND CAPITAL ASSETS

Our procedures included 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. The following exceptions were noted.

TESTING FOR LEAD OF ALL DRINKING WATER IN EDUCATIONAL FACILITIES

The school district adhered to 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.

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 the prior year audit recommendations. Corrective action had been taken on all prior year findings.

UNION TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	2025-26 Application for State School Aid						Sample for Verification						Private School for Handicapped			
	Reported on A.S.S.A. as on Roll			Reported on Workpapers on Roll			Errors			Sample Selected from Workpapers			Verified per Registers on Roll			Reported on A.S.S.A. as Private Schools
	Full	Shared		Full	Shared		Full	Shared		Full	Shared		Full	Shared		
Full D Pre K- 3 yr	146			146												
Full D Pre K- 4 yr	275			275												
Full Day Kindergarten	436			436						17			17			
One	473			473						18			18			
Two	462			462						19			19			
Three	470			470						18			18			
Four	443			443						18			18			
Five	467			467						18			18			
Six	507			507						22			22			
Seven	454			454						18			18			
Eight	487			487						20			20			
Nine	453			453						18			18			
Ten	481	18		481	18					19			19			
Eleven	487	7		487	7					20			20			
Twelve	529	4		529	4					22			22			
Subtotal	6,570	29		6,570	29					247			247			
SpEd Elementary (PK-5)	523			523						21			21			53
SpEd Middle School (6-8)	255			255						10			10			14
SpEd High School	369	13		369	13					16			16			35
Subtotal	1,147	13		1,147	13					47			47			102
Totals	7,717	42		7,717	42					294			294			102
Percentage																

**UNION TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024**

	Resident Low Income			Sample for Verification			Resident ELL 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 ELL Low Income	Reported on Workpapers as ELL Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Kindergarten	168	168		14	14							
One	228	228		20	20		29	33		13	13	
Two	216	216		18	18		34	34		16	16	
Three	215	215		19	19		15	15		17	17	
Four	210	210		17	17		16	16		8	8	
Five	246	246		20	20		14	14		8	8	
Six	242	242		21	21		19	19		8	8	
Seven	238	238		20	20		24	24		11	11	
Eight	233	233		20	20		7	7		11	11	
Nine	231	231		20	20		11	11		4	4	
Ten	259	259		21	21		23	23		6	6	
Eleven	230	230		20	20		16	16		13	13	
Twelve	227	227		19	19		15	15		9	9	
Subtotal	2943	2943		249	249		256	256		132	132	
SpEd Elementary	277	277		23	23		10	10		5	5	
SpEd Middle School	124	124		11	11		3	3		1	1	
SpEd High School	192	192		16	16		1	1		2	2	
Subtotal	593.0	593.0		50	50		14	14		8	8	
Totals	3536	3536		299	299		270	270		140	140	
Percentage Error												

Transportation					
Reported on DRTS by DOE	Reported on DRTS by District	Errors	Tested	Verified	Errors
Reg Public Schools, col.1	1151		164	164	
Transported - Non-Public, col.2					
Nonpublic - All, col.3	357		51	51	
Reg. - SpEd, col.4	33		5	5	
Special Ed Spec, col.6	407		57	57	
Totals	1948		277	277	
Percentage Error					

UNION TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF AUDITED ENROLLMENTS
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2024

	Resident ELL 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 Pre-School						
Full Day Pre-School						
Full Day Kindergarten	16	16		15	15	
One	21	21		12	12	
Two	12	12		6	6	
Three	14	14		11	11	
Four	10	10		7	7	
Five	7	7		4	4	
Six	2	2		2	2	
Seven	6	6		2	2	
Eight	2	2		2	2	
Nine	11	11		5	5	
Ten	8	8		5	5	
Eleven	9	9		8	8	
Twelve	14	14		9	9	
Subtotal	132	132		88	88	
SpEd Elementary	6	6		5	5	
SpEd Middle School						
SpEd High School	1	1		1	1	
Subtotal	7	7		6	6	
Totals	139	139		94	94	
Percentage Error						

UNION SCHOOL DISTRICT
SCHEDULE OF CALCULATION OF EXCESS SURPLUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

REGULAR DISTRICT

SECTION 1

2% Calculation of Excess Surplus

2024 - 2025 Total General Fund Expenditures per the ACFR, Ex. C-1	\$	<u>202,127,500.75</u>	
Increased by:			
Transfer from Capital Outlay to Capital Projects Fund		<u> </u>	
Transfer from Capital Reserve to Capital Projects Fund		<u> </u>	
Transfer from General Fund to SRF for PreK		<u>476,340.00</u>	
Decreased by:			
On-Behalf TPAF Pension & Social Security	\$	<u>32,217,469.95</u>	
Assets acquired under Installment Purchases		<u>1,110,000.00</u>	
Adjusted 2024 - 2025 General Fund Expenditures			\$ <u>169,276,370.80</u>
2% of Adjusted 2024 - 2025 General Fund Expenditures			\$ <u>3,385,527.42</u>
Greater of line above or \$250,000.00			\$ <u>3,385,527.42</u>
Increased by: Allowable Adjustment			\$ <u>1,613,181.00</u>
Maximum Unreserved/Undesignated Fund Balance			\$ <u><u>4,998,708.42</u></u>

SECTION 2

Total General Fund - Fund Balances @ 06/30/2025	\$	<u>20,073,576.87</u>	
Decreased by:			
Year-end Encumbrances	\$	<u>3,062,252.27</u>	
Legally Restricted-Designated for Subsequent Year's Expenditures	\$	<u>991,688.00</u>	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures	\$	<u>1,500,000.00</u>	
Other Restricted Fund Balances:			
Emergency Reserve	\$	<u>725,000.00</u>	
Maintenance Reserve	\$	<u> </u>	
Capital Reserve	\$	<u>4,985,302.96</u>	
Reserve for Unemployment Claims	\$	<u>1,410,625.22</u>	
Assigned - FFCRA/SEMI - Designated Subs. Yrs Exp	\$	<u> </u>	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	\$	<u> </u>	
Total Unassigned Fund Balance			\$ <u><u>7,398,708.42</u></u>

SECTION 3

Restricted Fund Balance-Excess Surplus	\$ <u>2,400,000.00</u>
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Recapitulation of excess surplus as of June 30, 2025

Restricted Excess Surplus - Designated for Subsequent Year's Expenditures	\$ <u>1,500,000.00</u>
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Restricted Excess Surplus	\$ <u>2,400,000.00</u>
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Total Excess Surplus	\$ <u>3,900,000.00</u>
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Detail of Allowable Adjustments

Extraordinary Aid	\$ 1,446,462.00
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Additional Non-Public School Transportation Aid	<u>166,719.00</u>
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	\$ <u>1,613,181.00</u>
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**Independent Auditor's Management Report of Administrative
Findings - Financial and Compliance**

RECOMMENDATIONS

Administrative Practices and Procedures

None

Financial Planning, Accounting and Reporting

Recommendation 2025-001- That detailed invoices be received prior to the disbursement of funds in accordance with Board Policy.

Recommendation 2025-002- That the purchasing law be followed with respect to entering into contracts with vendors, using Board Approved not to exceed amounts and encumbering funds prior to receipt of goods or services.

School Purchasing Program

None

School Food Service

None

Student Body Activities

Recommendation 2025-003- That all expenditures from Student Activity Funds be directly related to a student activity.

Recommendation 2025-004- That internal controls be implemented to provide for the safeguarding of physical checks.

Application for State School Aid

None

Pupil Transportation

None

Facilities and Capital Assets

None

