

School District: Twp of Union BOE

County: Union, NJ

Contact Person: Y. Koon

Type of Audit: Single Audit Fiscal Ending June 30, 2025

Date of Board Meeting: January 20, 2026

A ACFR/AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementat ion/Title	F Implementation Date
2025-001	Payments were made for emergency services without having detailed invoices as supporting documentation.	Those detailed invoices be received prior to the disbursement of funds in accordance with Board Policy.	Management will require detailed invoices for all emergency service payments and update procedures with staff training to ensure proper documentation and oversight going forward.	Dr. Benaquista \ Mrs. Koon	Immediately
2025-002	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.	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.	The Business Office will require written emergency contracts with defined scopes and not-to-exceed amounts and ensure encumbrances are timely recorded in the District's financial system.	Dr. Benaquista \ Mrs. Koon	Immediately
2025-003	Student Activity Funds at the Burnett Middle School were being used to purchase gifts for students with good behavior.	That all expenditures from Student Activity Funds be directly related to student activity.	The Business Administrator's staff will reinforce Student Activity Fund guidelines, retrain staff on allowable expenditures, and strengthen administrative reviews to prevent unallowable purchases.	Mrs. Koon \ Principal\ Bookkeeper	Immediately
2025-004	Student Activity- Burnet Middle School discovered a blank check was issued to buy gifts at Walmart for the Student PBIS initiative.	That internal controls be implemented to provide for the safeguarding of physical checks.	The Business Administrator's staff will reinforce the prohibition of blank checks, require documented pre-approved disbursements, and retrain the Principal and Bookkeeper to ensure proper controls and compliance.	Mrs. Koon\ Principal\ Bookkeeper	Immediately