Classification of Expenditures (cont'd.)

Recommendation:
The allocation of administrative salaries to instruction or support functions should be supported by documentation providing a reasonable allocation method, such as time sheets or teaching roster to support direct classroom instruction as part of the regular curriculum.

Finding:
During our test of transactions it was noted that many of the district's responses to the required completion of the school district questionnaire were incomplete.

Recommendation:
The district should compare the completed school district questionnaire and the payroll registers and an administrative certificated staff roster, or similar document, to assure accuracy and completeness of the school district questionnaire.

Board Secretary's Records

Our review of the financial and accounting records maintained by the board secretary disclosed the following items.

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:
Several budgetary line accounts were over-expended during the fiscal year and at June 30 despite the Board Secretary's monthly certification to the contrary (*N.J.A.C.* 6A:23A-16.10).

Recommendations:
Approved budgetary line accounts should not be over-expended. The Board Secretary should not approve the issuance of purchase orders that would cause an over-expenditure in the line account to be charged, prior to the board approving the requested transfer of additional appropriations to cover such orders.

The Board Secretary should file monthly certifications of the budgetary line item status which are consistent with the actual budgetary records.

Finding:
Payments to vendors were made prior to the receipt of goods.

Recommendation:
Payment should not be made until the receipt of goods.