

(SAMPLE AMR)

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

Table of Contents

	<u>Page No.</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance	2
Official Bonds	2
Tuition Charges	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account	2-3
Reserve for Encumbrances and Accounts Payable	3
Classification of Expenditures	
• General Classifications	3
• Administrative Classifications	4
Board Secretary's Records	5
Treasurer's Records (if the district has a treasurer). *	7
Elementary and Secondary Education Act/ Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	8
Other Special Federal and/or State Projects	9
T.P.A.F. Reimbursement	9
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	10-11
School Food Service	11-13
Student Body Activities	13
Application for State School Aid	13
Pupil Transportation	13-14
Facilities and Capital Assets	14
Miscellaneous	14
Follow-up on Prior Year Findings	14
Acknowledgment	14
Schedule of Meal Count Activity [if applicable]	15
Schedule of Audited Enrollments	16-17
Excess Surplus Calculation	18

[\* Alternatively, where the district does not maintain the treasurer's position, records and reports prepared and maintained by other district personnel should be reviewed (e.g. bank reconciliations prepared by the chief school administrator or board designee other than the secretary as required by N.J.S.A. 18A:17-9)]