

**NJQSAC District Performance Review - School Year 2018-19**

<b>Fiscal Management</b>	<b>South Hackensack</b>			
<b>Indicator</b>	<b>Point Value</b>	<b>District Score Yes or N/A = 1 No = 0</b>	<b>County Score Yes or N/A = 1 No = 0</b>	<b>Comments</b>
1. Monthly district board of education secretary's reports are completed and reconciled without exceptions and submitted to the district board of education within 60 days of the month's end for approval, pursuant to N.J.S.A. 18A:17-9.	<b>6</b>	<b>1</b>	<b>1</b>	All reports are completed and reconciled and Board approved within the 60 days as evidenced by our meeting agendas and minutes located at url <a href="https://www.shmemorial.org/Page/458">https://www.shmemorial.org/Page/458</a>
2. A standard operating procedures (SOP) manual for business functions is maintained, updated and implemented pursuant to N.J.A.C. 6A:23A-6.6. The SOP manual includes a system of internal controls in accordance with N.J.A.C. 6A:23A-6.4 to prevent the over-expenditure of line item accounts and to safeguard assets from theft and fraud and includes a section that details purchasing procedures.	<b>8</b>	<b>1</b>	<b>1</b>	The Standard Operating Procedures (SOP) manual was approved at the March 12, 2018 Board of Education meeting.
3. The annual audit of its Comprehensive Annual Financial Report (CAFR) and other supporting forms and collections (Auditor's Management Report (AMR), Federal Data Collection Form, and Audit Summary) have been filed by the due date set forth in N.J.S.A. 18A:23-1.	<b>4</b>	<b>1</b>	<b>1</b>	The annual audit will be filed by the December 21st extended deadline.

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<b>4. The school district:</b>				
a. Implements a corrective action plan (CAP) that addresses all audit recommendations and is acceptable to the Department (as required):	4	1	1	Any recommendations will be addressed via a Department approved corrective action plan (CAP).
b. Reports no repeat audit findings of a substantive nature in the CAFR or AMR.	4	1	1	There are no repeat audit findings.
c. Reports no material weaknesses or significant deficiencies in the CAFR or AMR.	4	1	1	There are no material weaknesses or significant deficiencies.
d. Ends the year with no deficit balances and no line item over-expenditures in the general fund, (on the budgetary basis of accounting) special revenue fund, capital projects fund, or debt service fund (other than permitted under State law and GAAP).	4	1	1	All confirmed in audit.

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<b>5. Entitlement and discretionary grants are managed and overseen as required. Specifically, the school district:</b>				
a. Submits initial applications, revisions, and final reports for all entitlement and discretionary grants by published due dates and expends Federal funds consistent with the approved indirect cost rate and grant application.	2	1	1	Policy 6112 and 6113 related to E-rate and reimbursement of federal and other grant expenditures.
b. Budgets grant funds according to the approved application and spends grant funds as budgeted. Amendments and budget modifications are completed for charges that exceed the applicable threshold of 10 percent or for modifications that require opening new budget lines.	2	1	1	Policy 6113 - reimbursement of federal and other grant expenditures and Policy 6422 and regulation 6422 - budget transfers.
c. Shows evidence of required consultations with nonpublic schools for each required State- and federally funded program and expends nonpublic school allocations as required. If funds are not expended for nonpublic school services, the school district specifies the reason the funds were not spent and provides evidence of consulting with nonpublic schools regarding the use of unexpended funds.	2	1	1	Policy 9500 - cooperation with educational agencies.
d. Approves salaries funded by Federal grants as documented in district board of education minutes and maintains the required time and activity reports.	2	1	1	Policy 6112 - reimbursement of federal and other grant expenditures.

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<b>6. Proper oversight and accounting of capital projects accounted for in Fund 30 are provided. Specifically, the school district:</b>				
a. Maintains separate accounting by project.	4	1	1	Policy 6820 - financial reports.
b. Monitors the detailed accounts regularly and oversees change orders to ensure/certify funds are available.	4	1	1	Policy and regulation 6810 - financial objectives. Policy 6820 - financial reports.
c. Spends within the authorized amount, unless proper approvals have been received to raise additional funds to augment the authorized amount.	4	1	1	Policy and regulation 6810.
d. Conducts the proper fiscal close-out of completed projects, including proper transfer of interest earned annually to the debt service and/or general fund.	4	1	1	Policy and regulation 6810.
7. Projects consistent with the approved long-range facilities plan are implemented, reviewed, and revised, pursuant to N.J.A.C. 6A:26-2.	2	1	1	Policy and regulation 7100 - long-range facilities planning.
8. County office approval has been granted for emergent projects, pursuant to N.J.A.C. 6A:26-3.14.	2	1	1	

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<b>9. Annual health and safety reviews:</b>				
a. Have been conducted once per year in each building using the Annual Facilities Checklist -- Health and Safety Evaluation of School Buildings. (N.J.A.C. 6A:26-6.1, 6.2, 6.3, and 12 and 6A:19-6)	5	1	1	Board approved on October 15, 2018.
b. Meet the "100% item" section in the Annual Facilities Checklist - Health and Safety Evaluation of School Buildings, which means all items are in compliance in all buildings.	5	1	1	Board approved on October 15, 2018.
c. Meet the "80% item" section Annual Facilities Checklist -- Health and Safety Evaluation of School Buildings, which means at least 80 percent of items are in compliance in all buildings.	2	1	1	Board approved on October 15, 2018.
10. A budget calendar that is developed and shared with the district board of education annually and that reflects all applicable legal and management requirements, pursuant to N.J.S.A. 18A:22-7, is followed. This development timeline includes input from all relevant programmatic staff for requirements and materials needed for teaching and student learning.	6	1	1	Policy and regulation 6220 - budget preparation.

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11. All persons employed as a buildings and grounds supervisor, as defined in N.J.S.A. 18A:17-49, possess a valid authorization from the Department to serve as a certified educational facilities manager.	4	1	1	N/A
12. The transfer of funds during the budget year is made in accordance with N.J.S.A. 18A:22-8.1 and 8.2 and complies with all budgetary control provisions, pursuant to N.J.A.C. 6A:23A-16.10.	4	1	1	Policy and regulation 6422 - budget transfers.
13. Fiscal-year cash flow management for all funds is prepared and analyzed on a regular basis to ensure payments can be made on a prompt basis.	4	1	1	Policy and regulation 6210 - fiscal planning.
14. Reimbursement requests for Federal grant awards are submitted in a timely manner for the actual amount of incurred expenditures.	4	1	1	Policy 6113 - reimbursement of federal and other grant expenditures.
15. The district board of education approves purchase orders approved by only the purchasing agent and issued in advance of goods received or services rendered and encumbered for the full contractual amount. There are no confirming orders.	4	1	1	Policy and regulation 6470 - payment of claims.
<b>Fiscal Management Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	