

NJQSAC District Performance Review - School Year 2016-17

Fiscal Management		Roxbury Township			
Indicator	Documentation	Point Value	District Score Yes or N/A = 1 No = 0	County Score Yes or N/A = 1 No = 0	Comments
1. The monthly Board Secretary's report is completed and reconciled without exceptions (e.g.: unbalanced/inaccurate balance sheet, unauthorized transfers) and is completed within 30 days of the month's end, reconciled with the Treasurer's report or equivalent report within 45 days of the month's end and submitted to the board within 60 days of the month's end for approval (<i>N.J.A.C. 6A:23A-6.10</i>). The report contains a budget status report, which includes for each required line item account, the original budget, transfers, adjusted budget, expenditures, encumbrances and available balance.	Comprehensive Annual Financial Report (CAFR) Auditors Management Report (AMR) Monthly board secretary's and treasurer's report or equivalent report Board minutes	2	1	0	The Board Secretary report is submitted to the Board monthly. Part of agenda minutes.

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2. The district follows a standard operating procedures manual for business functions (<i>N.J.A.C. 6A:23A-6.6</i>), which includes a system of internal controls (<i>N.J.A.C. 6A:23-A-6.4</i>) to prevent the over-expenditure of line item accounts and to safeguard assets from theft and fraud.	Budget status reports, monthly transfer reports, adopted board policies, organizational chart and duties, AMR, listing of purchase order numbers and invoice dates, cash receipts journal, listing of manual checks issued, fixed asset inventory, CAFR, Interim and Final Expenditure Reports, Position Control Roster, Standard Operating Procedures Manual, board adoption date, review of software capabilities	2	1	0	We follow a purchasing manual and have adequate segregation of duties.

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3. At least monthly, the district prepares and analyzes fiscal year cash flow management for all funds to ensure that payments can be made on a prompt basis and to ensure that reimbursement requests for federal grant awards are submitted in a timely manner for the actual amount of incurred expenditures.	PO listing, contract files, annual purchasing plan (aggregation), CAFR, AMR, cash management plan, cash flow documentation, board secretary reports, treasurer or equivalent reports	2	1	0	
4. The district has filed the annual audit of its Comprehensive Annual Financial Report (CAFR) and filed other supporting forms and collections (Auditor's Management Report, Federal Data Collection Form) by the due date. <i>(N.J.S.A. 18A:23-1)</i>	CAFR AMR Audit Synopsis Federal data collection form AUDSUM submission	2	1	0	Yes, for FY15

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5. The district received an unqualified opinion on the annual audit and satisfies the all of the following:					
a. if required, has implemented a corrective action plan (CAP) acceptable to the Executive County Superintendent, which addresses all audit recommendations.	Board-adopted Corrective Action Plan (CAP), evidence that CAP was acceptable to the Executive County Superintendent, certification of CAP implementation, CAFR, AMR, unqualified opinion for 5a	3	1	0	Yes for FY15
b. Has no repeat audit findings of a substantive nature.	CAFR, AMR	3	1	0	
c. has no material weaknesses in the findings.	CAFR, AMR	3	1	0	We have been given an unqualified opinion
d. ends the year with no deficit balances and no line item over-expenditures in the general fund, special revenue fund, capital projects fund or debt service fund (other than permitted under state law and GAAP).	CAFR, AMR	2	1	0	Transfers are approved monthly

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6. The district manages and oversees NCLB, IDEA, ARRA and other entitlement and discretionary grants as required. Specifically, the district:					
a. complies with demonstration of comparability, maintenance of effort, supplement not supplant and other federal grant fiscal requirements.	CAFR, AMR, grant application submission and approval dates, carryover reports, transfer approvals, MOE and comparability reports, interim and final expenditure reports, project files, board meeting minutes, accounting system/reports by capital project	1	1	0	No repeated recommendations.
b. spends grant funds as budgeted. Amendments and budget modifications are completed for charges that exceed the applicable threshold (entitlement grants - lesser of 10% or \$50,000; discretionary grants - lesser of 10% or \$10,000).	CAFR, AMR, grant application submission and approval dates, carryover reports, transfer approvals, MOE and comparability reports, interim and final expenditure reports	1	1	0	No repeated recommendations.

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c. spends federal and state grants funds as required and distributes non-public allocations as required. The district shows evidence of contact with non-public schools. If the district has returned funds in excess of \$1,000 to NJDOE: list the name of the grant and dollar amount refunded in the Comments column. If the returned funds were for nonpublic school services, specify the date the services began and the reason the funds were not spent.	CAFR Interim and Final Expenditure Reports Accounting system/report by capital project Project files Voter or other requisite approval to spend above authorized amount Board meeting minutes	1	1	0	No repeated recommendations.
d. approves salaries funded by federal grants as documented in the board minutes and maintains the required time and activity reports.	CAFR, Interim and Final Expenditure Reports, Board meeting minutes	1	1	0	No repeated recommendations.

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7. The district provide proper oversight and accounting of capital projects and Referendum and other Fund 30 capital projects. Specifically the district:					
a. maintains a separate accounting by project.	CAFR, AMR, accounting system/reports by capital project, project files, voter or other requisite approval to spend above authorized amount report of available balances, board minutes	2	1	0	Each project is assigned its own account number.
b. monitors the detailed accounts regularly and oversees change orders to ensure/certify funds are available.	CAFR, AMR, accounting system/reports by capital project, project files, voter or other requisite approval to spend above authorized amount report of available balances, board minutes	2	1	0	Change orders are Board approved.

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c. spends within the authorized amount, unless proper approvals have been received to raise additional funds to augment the authorized amount.	CAFR, AMR, accounting system/reports by capital project, project files, voter or other requisite approval to spend above authorized amount report of available balances, board minutes	2	1	0	Expenditures to not exceed authorization
d. conducts the proper fiscal close-out of completed projects. This includes proper transfer of interest earned annually to the debt service and/or general fund.	CAFR, AMR, accounting system/reports by capital project, project files, voter or other requisite approval to spend above authorized amount, report of available balances, board minutes	2	1	0	Capital projects are funded by Capital Reserve
8. The district implements, reviews and revises as needed, projects that are consistent with the approved Long Range Facilities Plan and has received county office approval for emergent projects (<i>N.J.A.C. 6A:23A-3.16</i>).	Project approval, county office approval for emergent projects, board minutes, list of participants, revisions approved by NJDOE	1	1	0	Changes are made as projects are updated

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9a. Annual health and safety reviews have been conducted in each building using the <i>Evaluation of School Buildings Checklist Report (N.J.A.C. 6A:19-6.1 et seq.)</i> .	Signed Facilities Checklist	2	1	0	Completed by the Supervisor of B&G
b. "100% compliance" section - all items are in compliance in all buildings.	Signed Facilities Checklist	4	1	0	Completed by the Supervisor of B&G

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c. "80% compliance" section - at least 80% of items are in compliance in all buildings.	Signed Facilities Checklist	2	1	0	Completed by the Supervisor of B&G
Directions for indicator 10a through 10k: Each district may only receive credit for one indicator depending on the number of "yes and/or "N/A" responses on the Fiscal section of the Statement of Assurance document. The maximum number of points that a district may receive for indicator 10 is 10.					
10. The Board has annually approved by resolution, the district Statement of Assurance document as reflected in the minutes.					
a. Compliance with 10 items	Statement of Assurance	10	1	0	As identified in the SOA.
b. Compliance with 9 items	Statement of Assurance	9	0	0	
c. Compliance with 8 items	Statement of Assurance	8	0	0	
d. Compliance with 7 items	Statement of Assurance	7	0	0	
e. Compliance with 6 items	Statement of Assurance	6	0	0	
f. Compliance with 5 items	Statement of Assurance	5	0	0	
g. Compliance with 4 items	Statement of Assurance	4	0	0	
h. Compliance with 3 items	Statement of Assurance	3	0	0	
i. Compliance with 2 items	Statement of Assurance	2	0	0	

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j. Compliance with 1 item	Statement of Assurance	1	0	0	
k. Compliance with 0 items	Statement of Assurance	0	0	0	
Subtotal - #10			10	0	
Fiscal Management Total		50	50	0	