Fairfield Township Board of Education

July 1, 1997 to June 30, 1998
The Honorable Christine Todd Whitman  
Governor of New Jersey

The Honorable Donald T. DiFrancesco  
President of the Senate

The Honorable Jack Collins  
Speaker of the General Assembly

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the Fairfield Township Board of Education, for the period July 1, 1997 to June 30, 1998.

If you would like a personal briefing, please call me at (609) 292-3700.

Richard L. Fair  
State Auditor  
March 24, 1999
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Fairfield Township Board of Education

**Scope**
We have completed an audit of the Fairfield Township Board of Education for the period July 1, 1997 to June 30, 1998. Our audit included revenues (state aid, federal programs and school taxes) and expenditures made by the board for school year 1997-1998. The prime responsibility of the Fairfield Township Board of Education is to provide a quality education to approximately 700 kindergarten to eighth grade students. Revenues totaled $6.3 million of which $5.3 million was from the state, and expenditures totaled $5.9 million.

**Objectives**
The objectives of our audit were to determine whether financial transactions were related to the school district’s programs, were reasonable and were recorded properly in their accounting system. This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in N.J.S.A. 18A:7F-6d.

**Methodology**
Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. In preparation for our testing, we studied legislation, administrative code, policies of the board and the Department of Education Comparative Spending Guide. Provisions that we considered significant were documented and compliance with those requirements was verified by interview and observation and through our samples of financial transactions. We also read the budget message, reviewed financial trends and interviewed district personnel to obtain an understanding of the district’s programs and internal controls.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Transactions were judgmentally selected.
Conclusions

We found that the financial transactions included in our testing were related to the school district’s programs, were reasonable and were properly recorded in their accounting system.