



EXECUTIVE SUMMARY

ASBURY PARK SCHOOL DISTRICT July 1, 2016 to December 31, 2018

We found the financial transactions included in our testing were related to the district's programs and were recorded properly in the accounting systems, however, they were not always reasonable. We observed a continued decline in enrollment, excess capacity across schools, and found the potential for improving staffing efficiencies through scheduling enhancements. We also noted compliance issues and internal control deficiencies meriting management's attention.

AUDIT HIGHLIGHTS

- The district has the highest cost per pupil in its enrollment group and a declining student population. It is facing the anticipated elimination of state-funded adjustment aid as well as an increase of the local fair share and will need to make certain budgetary decisions to address these fiscal challenges. Exploration of alternative grade configuration and maximization of district school buildings may result in cost savings.
- Some district teacher schedules in the student information system were missing, incomplete, or had overlapping assignments. We also noted teachers were paid for class coverage during a scheduled free period. Maximizing the use of this system may eliminate these occurrences.
- Sign-in procedures across the district were inconsistent or unenforced. As a result, teachers' leave-time balances may not have been accurately adjusted. Additionally, unexcused tardiness did not result in the required reduction of leave time or any other appropriate consequences. Consistent application of the sign-in procedures would enhance leave-time accuracy and could be beneficial in the event of an emergency.
- Teacher aide costs included in the calculation for fiscal year 2016 extraordinary aid were not properly prorated resulting in approximately \$342,000 of excess aid to the district, and miscalculated student costs for extraordinary aid resulted in \$29,400 of lost aid to the district in fiscal year 2018.
- Weaknesses in controls over the procurement process resulted in confirming orders, questionable vehicle add-ons, related party transactions, and unutilized wireless devices.
- Enrollment documentation for the Early Childhood Program indicated that some of the students we sampled may not have been residents of the Asbury Park School District.

AUDITEE RESPONSE

The district generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click [here](#).