

**JEFFERSON, URIAN, DOANE &
STERNER, P.A.**

WOODBRIIDGE SCHOOL DISTRICT

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

JUNE 30, 2009

FIELDWORK END DATE: SEPTEMBER 4, 2009

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Dr. Kevin E. Carson
Superintendent
Woodbridge School District
16359 Sussex Highway
Bridgeville, Delaware 19933

The Honorable Lillian Lowery, Ed.D.
Secretary, Department of Education
Townsend Building, Suite 2
401 Federal Street
Dover, Delaware 19901

We have performed the procedures enumerated below, which were agreed to by Woodbridge School District; the Office of Auditor of Accounts; and the State of Delaware Department of Education, solely to assist the specified parties in evaluating the School District's compliance with criteria from the State of Delaware Capital Asset Policy Manual, the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code, and the State of Delaware Budget and Accounting Policy Manual relative to the school construction projects administered by the School District for the year ended June 30, 2009. Woodbridge School District's management is responsible for compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* (2007) issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine if the School District's policies and procedures for identifying, tracking, and recording capital assets are adequate.

There are no findings upon completion of Woodbridge School District's construction program and project checklists. There are no current year expenditures and all capital projects have been properly closed out in the prior year(s).

2. Determine whether the School District's construction project records and files (current and prior fiscal years) are accurate.

There are no findings upon completion of Woodbridge School District's construction program and project checklists. There are no current year expenditures and all capital projects have been properly closed out in the prior year(s).

3. Determine if expenditures are accurately stated and are made in accordance with the State Capital Asset Policy Manual and the intent of the project scope mandated by the General Assembly, the Department of Education, and the Local Board of Education.

There are no findings upon completion of Woodbridge School District's construction program and project checklists. There are no current year expenditures and all capital projects have been properly closed out in the prior year(s).

4. Determine whether the School District's construction project records and files include only active construction projects as of June 30, 2009. Ensure that completed projects have been appropriately closed out of construction and added to the State Fixed Asset system.

There are no findings upon completion of Woodbridge School District's construction program and project checklists. There are no current year expenditures and all capital projects have been properly closed out in the prior year(s).

5. Prepare the School District's Schedule of Construction Projects for Fiscal Year 2009.

There are no current year expenditures. See *Appendix C*.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Woodbridge School District management and Board Members, the Office of Auditor of Accounts, and the State of Delaware Department of Education, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of Management and Budget, Department of Finance, the State Treasurer's Office, and the Office of Auditor of Accounts.

Jefferson, Urian, Doane & Steiner, P.A.

Georgetown, Delaware
September 4, 2009

SCHEDULE OF PRIOR YEAR FINDINGS

APPENDIX B

The following schedule summarized the prior year findings and the status of the prior year findings.

Prior Year Finding	Recommendation	Status of Prior Year Finding
06-03 - During completion of Woodbridge School District's construction program and project checklist for Troop 5 renovations, it was noted that the School District had not obtained the deed to the building from the Delaware State Police (the former owner). School District personnel have made multiple attempts to obtain the deed for over a year; however, the situation is still unresolved. Woodbridge School District does not have legal ownership of the building until the transfer takes place.	Woodbridge School District should continue their efforts to expedite the title transfer of the deed from the Delaware State Police for the Troop 5 building.	Implemented.

SCHEDULE OF PRIOR YEAR FINDINGS

APPENDIX B

Prior Year Finding	Recommendation	Status of Prior Year Finding
08-01 - During completion of Woodbridge School District's program and project checklists, it was noted that School District personnel inadvertently included in the balance for "Improvements to Athletic Fields" costs for the "Pole Shed Concession" asset totaling \$ 39,520 that was separately capitalized. State of Delaware Capital Asset Policy Manual Section II.B.3. require all State organizations to timely, accurately, and completely process and record transactions relating to capital assets. This was an oversight by School District personnel. Improper recording of capital expenditures could result in fraud, errors, and irregularities	Woodbridge School District should properly monitor and review the reporting of capital assets to ensure compliance with State of Delaware Capital Asset Manual guidelines.	To be implemented on future projects.

Status Key:

Implemented

The concern has been addressed by implementing the original or an alternate corrective action.

Not Implemented

The corrective action has not been initiated

Partially Implemented

The corrective action has been initiated but is not complete and the auditor has reason to believe management fully intends to address the concern.

SCHEDULE OF CONSTRUCTION PROJECTS

APPENDIX C

Project Name	Fiscal Year	Original Funding Amount	De-auth Funding Amount	Total Project Funding to Date	Expended Current FY	Expended Prior FY's	Total Project Expended to Date	Total Unspent as of 06/30/09
Renovated Troop 5	2005	\$ 338,000	\$ 250,000	\$ 588,000	\$ -	\$ 588,000	\$ 588,000	\$ -
Totals		\$ 338,000	\$ 250,000	\$ 588,000	\$ -	\$ 588,000	\$ 588,000	\$ -

DISTRIBUTION OF REPORT

Copies of Woodbridge School District's Agreed-upon Procedures Attestation Engagement will be distributed by the Office of the Auditor of Accounts to the following public officials:

Executive Branch

The Honorable Jack A. Markell, Governor, State of Delaware
The Honorable Thomas J. Cook, Acting Secretary, Department of Finance
The Honorable Ann S. Visalli, Director, Office of Management and Budget
The Honorable Lillian Lowery, Ed.D., Secretary, Department of Education
Ms. Valerie Watson, Acting Director, Division of Accounting
The Honorable R. Thomas Wagner, State Auditor, Office of the Auditor of Accounts

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph Biden, III, Attorney General, Office of the Attorney General
The Honorable Velda Jones-Potter, Treasurer, State Treasurer's Office

Other

Mr. Michael S. Jackson, Ed.D., Associate Secretary of Education, Department of Education
Dr. Kevin E. Carson, Superintendent, Woodbridge School District