

CORRECTIVE ACTION PLAN

NAME OF SCHOOL NUTLEY

COUNTY ESSEX

TYPE OF AUDIT ANNUAL

DATE OF BOARD MEETING NOVEMBER 22, 1999

CONTACT PERSON JOHN C. SINCAGLIA

TELEPHONE NUMBER 973-661-8797

III-7.2

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1.	A record of fixed asset deletions will be maintained and made available for audit.	The bookkeeper will record any deletions in a separate file.	Business Administrator and Bookkeeper	October 1, 1999
2.	Personnel paid with federal funds will be so designated in the Board minutes.	The Business Administrator will prepare appropriate Board resolutions designating federally-funded employees.	Business Administrator	October 25, 1999

CHIEF SCHOOL ADMINISTRATOR

DATE

BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

DATE

c: County Superintendent

Dated:
November 22, 1999

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3.	Goods or materials will be obtained only after a purchase order has been executed.	The business office will institute procedures to require the issuance of a purchase order prior to any personnel ordering any goods or materials.	Business Administrator	January 1, 2000
4.	Clarification shall be sought concerning use of credit cards for State Contract gasoline purchases.	The Business Administrator will consult with the Board attorney and, as necessary, Department of Education and Department of Treasury officials for clarification on this matter.	Business Administrator and Board attorney	February 1, 2000

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5.	Middle school cash register tapes are to be reconciled with daily deposits.	The use of cash registers for Type A and a la carte lunch sales will be required. All transactions will be recorded at point of sale.	Cafeteria Director and Franklin School Cafeteria staff	December 1, 1999

 CHIEF SCHOOL ADMINISTRATOR DATE BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR DATE

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6.

Elementary schools will deposit receipts for lunch sales no less than twice per week, generally on Wednesday and Friday.

The school office staff will prepare daily deposit slips representing the total cash collected for that day's lunch. The deposit slips and cash will be picked up by a designated Board employee so they may be deposited in the Board-approved depository.

School office staff pursuant to direction of principal

January 1, 2000

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7.	All student activity checks must be signed by the principal/designee and the school secretary/designee.	The Board will adopt a resolution requiring two signatures on all student activity checks. All checks will contain two signatures.	Board of Education, Business Administrator, Principals	February 1, 2000
8.	Checks may only be made to a named payee.	A directive was sent to all principals informing them that checks may not be made out to cash.	Business Administrator, Principals	September 2, 1999

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9.	The internal controls and financial record keeping of student activity accounts will be reviewed and enhanced.	A directive was sent detailing and reiterating procedures in handling receipts and disbursements. The individual records of each school will be reviewed at least three times during the year.	Business Administrator, Bookkeeper, Principals, School Secretaries	December 1, 1999

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