

APPENDIX F

CORRECTIVE ACTION PLAN

NAME OF SCHOOL NUTLEY COUNTY ESSEX
 TYPE OF AUDIT ANNUAL
 DATE OF BOARD MEETING OCTOBER 16, 2006
 CONTACT PERSON ROBERT A. GREEN, JR.
 TELEPHONE NUMBER (973) 661-8797

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
II. 1.	Outstanding capital project purchase orders be reviewed at year end to determine their proper financial statement classification.	Perform all closing journal entries at year end.	Business Administrator	June 30, 2007
2.	Budget transfers be made in the Special Revenue Fund prior to the over expenditure of of budgetary line items.	Review and perform all transfers in the Special Revenue Fund prior to an over expenditure.	Business Administrator	June 30, 2007
VI. 1.	It is recommended that all Individualized Education Plans (IEP's) be currently maintained and students be reported in the proper tier classification.	All Individualized Education Plans (IEP's) be reviewed and updated properly.	Business Administrator & Special Education Director	June 30, 2007
VII. 1.	It is recommended that greater care be exercised in the preparation of the DRTRS.	Greater care will be exercised during preparation of the DRTRS.	Business Administrator & Transportation Coordinator	October 30, 2006
VIII. 1.	The capital asset accounting system will be integrated with the purchasing and budgetary accounting system and be maintained on a current basis.	Capital asset transactions will be entered in the fixed asset module concurrently with input to the purchasing and budgetary accounting system.	Business Administrator	March 31, 2007

 CHIEF SCHOOL ADMINISTRATOR

 DATE

 BOARD SECRETARY/BUSINESS ADMINISTRATOR

 DATE

c: County Superintendent

Dated: October 16, 2006