

CORRECTIVE ACTION PLAN

NAME OF SCHOOL Nutley
TYPE OF AUDIT Annual
DATE OF BOARD MEETING November 19, 2007
CONTACT PERSON Robert A. Green, Jr.
TELEPHONE NUMBERS (973) 661-8797

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
I. 1.	Approve a policy for Travel and Related Expense Reimbursement	Monthly Board Resolution	Business Administrator	July 23, 2007
2.	Perform proper tuition adjustments for the final costs per pupil rates as certified by the State of New Jersey	Perform Adjustments	Business Administrator	December 31, 2007
II. 1.	Outstanding Capital Projects Purchase Orders be reviewed at year end to determine their proper classification	Review of Open Purchase Orders at Year End	Business Administrator	June 30, 2008
2.	Contracts awarded and change orders be encumbered upon approval by the Board.	Encumbered change orders and contracts upon Board approval.	Business Administrator	June 30, 2008
3.	Internal controls over financial reporting be reviewed and enhanced.	Review all journal entries and year-end closing entries in the Accounting System.	Business Administrator	June 30, 2008
4.	Maintain documentation supporting employee time and efforts for all IDEA Programs.	Analyze and document time & effort for employees whose salary is charged to the IDEA Grant.	Business Administrator/Director of Special Services	June 30, 2008
5.	Review & enhance internal controls for the record keeping of the Extended Day Program.	Utilize a bookkeeping software package for the Extended Day Program	Business Administrator/Extended Day Director/Extended Day Bookkeeper	December 31, 2007
V. 1.	Activity account financial reports and ledgers be pre-audited to ensure proper monthly reconciliation.	Review bank reconciliations for all activity accounts on a monthly basis.	Business Administrator/Bookkeeper/School Principals	December 31, 2007
2.	Documentation from Student collections for donations to non-profit entities be attached to payment authorization forms.	Memo to Principals explaining the procedure of attaching documents to be attached for all transactions.	Business Administrator/Principals	December 31, 2007
VI 1.	All individual education plans be currently maintained.	Review all IEP's throughout the school year.	Special Education Director	June 30, 2008
VIII 1.	Capital asset accounting system be integrated with the purchasing and budgetary accounting system.	Add and utilize a capital asset program to the accounting system.	Business Administrator	June 30, 2008
2.	All approved capital projects be reported in the District's financial accounting records.	Journalize all capital projects properly.	Business Administrator	December 31, 2007

CHIEF SCHOOL ADMINISTRATOR

BUSINESS ADMINISTRATOR/BOARD SECRETARY

DATE _____

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