## 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
--- | --- | --- | --- | ---
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 | 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/Director/Bookkeeper | 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

---