

CORRECTIVE ACTION PLAN

Appendix H

NAME OF SCHOOL Nutley
 TYPE OF AUDIT Annual
 DATE OF BOARD MEETING December 22, 2008
 CONTACT PERSON Michael Devita
 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.	Perform proper tuition adjustments for the final costs per pupil rates as certified by the State of New Jersey.	Perform adjustments.	Business Administrator	January 31, 2009
II. 1.	Prepare the required compensation certification to the Dept of Treasury and retain a copy of such for audit.	Prepare the required certification (E-CERT1) and have copy available for audit.	Business Administrator	June 30, 2009
2.	Outstanding Capital Project PO's be reviewed at year end to determine their proper classification.	Review of open purchase orders at year end.	Business Administrator	June 30, 2009
2.	Contracts awarded and change orders be encumbered upon approval by the Board.	Encumber change orders and contracts upon Board approval.	Business Administrator	December 31, 2008
2.	Certification of availability of funds be obtained prior to the award of contracts and change orders by the Board	Obtain certification prior to the award of contracts and change orders.	Business Administrator	December 31, 2008
2.	All approved capital projects be reported by individual school in the District's financial accounting records.	Journalize all capital projects properly.	Business Administrator	December 31, 2008
2.	Project or scope modifications along with the revised budget estimates be submitted to the State of New Jersey for their approval.	Submit project or scope modification along with the revised budget estimates to the State of New Jersey for their approval.	Business Administrator	June 30, 2009
3.	Procedures be implemented to ensure that administrative personnel are appropriately budgeted and expensed by the District	Appropriately budget and expense certain school employees with the responsibility of Director and Vice Principal.	Business Administrator	June 30, 2009
4.	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, 2009
5.	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, 2009
6.	Current school year financial activity be continually monitored to ensure that adequate resources are available to meet the District's obligations.	Monitor current school year financial activity to ensure that adequate resources are available at year end.	Business Administrator	June 30, 2009
7.	Internal controls with regards to the financial reporting of the Capital Projects Fund and referendum projects be reviewed and enhanced.	Review and enhance financial reporting internal controls of the Capital Project funds and Referendum projects.	Business Administrator	June 30, 2009
III. 1.	District comply with the provisions of the Local Public School Contract Law.	Reflect the approval of State vendors in the Board's official minutes and provide proof of advertisement for public bids.	Business Administrator	June 30, 2009
V. 1.	Review and enhance internal controls for the recordkeeping of the extended day program	Utilize a bookkeeping software package for the Extended Day Program.	Business Administrator/Extended Day Director/Extended Day Bookkeeper	January 31, 2009
VI. 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	January 31, 2009
2.	Documentation supporting amounts paid be attached to the respective payment authorization forms.	Memo to principals explaining the procedure of supporting documents to be attached for all transactions.	Business Administrator/Principals	January 31, 2009
VII. 1.	All individual education plans be currently maintained.	Review all IEP's throughout the school year.	Special Education Director	June 30, 2009

 CHIEF SCHOOL ADMINISTRATOR

 BUSINESS ADMINISTRATOR/BOARD SECRETARY

DATE _____

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