

CORRECTIVE ACTION PLAN

NAME OF SCHOOL Nutley
TYPE OF AUDIT Annual
DATE OF BOARD MEETING November 23, 2009
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
II. 1.	Outstanding capital project purchase orders be reviewed at year end to determine their proper classification.	Review of open purchase orders at year end.	Business Administrator	June 30, 2010
2.	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, 2010
3.	Internal controls over financial reporting be reviewed and enhanced.	Review and enhance general ledger accounts, trial balance accounts, expenditure accounts and clear interfund entries.	Business Administrator	June 30, 2010
4.	All contracts and change orders awarded by the Board be properly reflected in the architect's certification.	Properly reflect in the architect's certification all contracts and change orders.	Business Administrator	December 31, 2009
4.	All approved capital projects be reported by individual school in the district's financial accounting records.	Report all approved capital projects and professional fees by individual school in the district's financial accounting records.	Business Administrator	December 31, 2009
4.	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 modifications along with the revised budget estimates to the State of New Jersey for their approval.	Business Administrator	June 30, 2010
5.	Claimant's certification should be obtained on all purchase orders that require one.	Obtain claimant's certification on all purchase orders that require one.	Business Administrator	December 31, 2009
III. 1.	District comply with the provisions of the local public school contracts law.	Reflect the approval of state vendors and ed-data vendor in the board's official minutes and provide proof of advertisement for certain professional services.	Business Administrator	June 30, 2010
V. 1.	Internal controls for the recordkeeping of the extended day program be reviewed and enhanced.	Utilize a bookkeeping software package for the extended day program.	Extended Day Director/ Extended Day Bookkeeper	June 30, 2010
VI. 1.	Prenumbered receipts be utilized for all deposits for the student activity accounts.	Utilize prenumbered receipts for all deposits.	Radcliffe School Principal/ Lincoln Schol Principal	June 30, 2010

CHIEF SCHOOL ADMINISTRATOR

BUSINESS ADMINISTRATOR/BOARD SECRETARY

DATE _____

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