

## CORRECTIVE ACTION PLAN

**School District** Nutley School District

**County** Essex

**Contact Person** David DiPisa

**Type of Audit** Yearly Audit

**TELEPHONE NUMBERS** (973) 661-8797

**Email Address** [ddipisa@nutleyschools.org](mailto:ddipisa@nutleyschools.org)

**Date of Board Meeting** March 28, 2022

Recommendation Number	Corrective Action Required by the Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
2021-01	The payroll agency ledger by deduction be in agreement with the monthly bank reconciliations.	The Assistant School Business Administrator will confirm the payroll ledger be in agreement with the bank reconciliations.	Assistant School Business Administrator	March 31, 2022
2021-02	The District implement internal control procedures to ensure that all federal tax withholdings are remitted by the required due date.	The Assistant School Business Administrator will ensure all federal tax withholdings be remitted by the required date.	Assistant School Business Administrator	March 31, 2022
2021-03	The Nonpublic Project Completion Report be reconciled with the District's accounting records prior to submission.	The Assistant School Business Administrator will ensure the nonpublic project completion report be reconciled prior to submission.	Assistant School Business Administrator	March 31, 2022
2021-04	The District implement procedures to ensure that the budget amounts reported in their internal accounting records are in agreement with the respective approved grant budgets. In addition, the IDEA grant application submitted to the Department of Education include all eligible costs in the maintenance of effort calculations.	The Assistant School Business Administrator will ensure that the budget amounts reported are in agreement with respective approved grant budgets.	Assistant School Business Administrator	March 31, 2022
2021-05	The TPAF Reimbursement Form for federally funded programs be completed in a timely manner. Furthermore, amounts due to the State be remitted prior to the end of the sixty (60) day grant liquidation period.	The Assistant School Business Administrator will ensure the TPAF form be completed in a timely manner.	Assistant School Business Administrator	March 31, 2022
2021-06	It is recommended that all professional service contracts awarded be advertised in the District's official newspaper.	The School Business Administrator will confirm all professional service contracts be advertised in the districts official newspaper.	School Business Administrator	March 31, 2022

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CHIEF SCHOOL ADMINISTRATOR

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BUSINESS ADMINISTRATOR/BOARD SECRETARY

DATE \_\_\_\_\_

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2021-07	The District refer to Local Finance Notice("LFN") 2012-10 to ensure compliance with all requirements when utilizing National Cooperative contracts.	The School Business Administrator will ensure compliance when utilizing National Cooperative contracts.	School Business Administrator	March 31, 2022
2021-08	It is recommended that the District review the operations of its Food Service Enterprise Fund to ensure that the net cash resources does not exceed the average of three month expenses.	The School Business Administrator will ensure the Food Service fund net cash will not exceed the average of three months expenses.	School Business Administrator	March 31, 2022
2021-09	It is recommended that the District monitor the operations of its Extended Day Program to ensure that sufficient funds are available to meet the program's operating needs.	The School Business Administrator will ensure that sufficient funds are available in the Extended Day program fund to meet operating needs.	School Business Administrator	March 31, 2022
2021-10	It is recommended that all student activities receipts be deposited in a timely manner.	The School Business Administrator and Assistant School Business Administrator will ensure all student activity receipts be deposited in a timely manner.	School Business Administrator & Assistant School Business Administrator	March 31, 2022
2021-11	It is recommended that the procedures be implemented to ensure that students reported on the ASSA report are in agreement with District workpapers and that all students reported be eligible to be reported as low income.	The School Business Administrator and Assistant School Business Administrator will ensure that students reported on the ASSA report are in agreement with District workpapers reported to be eligible as low income.	School Business Administrator & Assistant School Business Administrator	March 31, 2022

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