

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
Date of Board Meeting February 27, 2023

Recommendation Number	Corrective Action Required by the Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
2022-1	The payroll agency ledger by deduction was not in agreement with the June 30, 2022 bank reconciliation.	The Assistant Business Administrator will reconcile the payroll agency ledger with the bank reconciliation on a monthly basis.	Assistant School Business Administrator	April 15, 2023
2022-2	Our review of open purchase orders noted that certain purchase orders did not meet the criteria for encumbrances and should have been classified as account payable.	The Assistant Business Administrator will review open purchase orders at year end for validity as an accounts payable or encumbrance.	Assistant School Business Administrator	April 15, 2023
2022-3	Our audit noted that incorrect budget account codes were utilized to record the repayment of principal and interest on lease purchases, the acquisition of vehicles, equipment and supplies/materials. An audit adjustment was made to reflect the correct budget account charges.	The Assistant Business Administrator will review all budget account codes to ensure the correct codes are utilized for all purchases.	Assistant School Business Administrator	April 15, 2023
2022-4	The Nonpublic Project Completion Report was not in agreement with the District's records. Encumbrances from 2020/21 were reported as expenditures in the 2020/21 and 2021/22 completion reports.	The Assistant Business Administrator will review budget reports to ensure all expenditures are properly recorded and accurately reported on Nonpublic Project Completion Report.	Assistant School Business Administrator	April 15, 2023
2022-5 ACFR Finding 2022-001	Our audit of ESSER grant programs noted that the time and activity reports were not available for employees charged to ESSER grants.	The Assistant Business Administrator will review our ESSER grant programs and ensure activity reports are available for employees charged to ESSER grants.	Assistant School Business Administrator	April 15, 2023
2022-6	The Coronavirus Relief Fund grant was included in the 2021-22 budget but the grant was expended in the previous school year.	The Assistant Business Administrator will ensure grant funding is included in the proper budget year.	Assistant School Business Administrator	April 15, 2023

Chief School Administrator

Ass. Superintendent of Business / Board Secretary

DATE _____

DATE _____

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
Date of Board Meeting February 27, 2023

Recommendation Number	Corrective Action Required by the Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
2002-7	Final grant reports for the FY22 IDEA Basic and Title II A reported expenditures for prior year encumbrances in the 2020/21 and 2021/22 final grant reports. In addition costs were included in the final reports that were not recorded in the District's budgetary accounting records.	The Assistant Business Administrator will review all final grant reports for FY22 IDEA basic and Title II A and ensure expenditures are reported for the correct year and also ensure the records were recorded in the districts budgetary accounting records.	Assistant School Business Administrator	April 15, 2023
2022-8	Our audit noted that the District did not request reimbursements in a timely manner for expenses incurred with their various federal grants. At June 30, 2022 the District had approximately \$3 million of accounts receivables.	The Assistant Business Administrator will ensure the requests for reimbursement will be processed in a timely manner for expenses incurred with their various federal grants.	Assistant School Business Administrator	April 15, 2023
2022-9	The TPAF Reimbursement Form for federally funded programs did not include salaries charged to ESSER grant programs.	The Assistant Business Administrator will ensure TPAF Reimbursement for federally funded programs will include all TPAF salaries charged to the federal programs.	Assistant School Business Administrator	April 15, 2023
2022-10	Our audit noted that emergency purchases over the bid threshold were not submitted to the Board for their approval. In addition, a Business Registration Certificate (BRC) was not on file for certain vendors performing emergency repairs.	The Assistant Business Administrator will ensure all emergency purchases over the bid threshold are submitted to the Board for their approval. Also, that all Business Registration Certificates (BRC) are on file for all vendors performing emergency repairs.	Assistant School Business Administrator	April 15, 2023
2022-11	The District utilized a vendor through a National Cooperative Purchasing agreement, however a cost savings analysis was not provided for audit.	The Assistant Business Administrator will ensure a cost savings analysis will be provided for a vendor utilized through a National Cooperative Purchasing agreement.	Assistant School Business Administrator	April 15, 2023

Chief School Administrator

Ass. Superintendent of Business / Board Secretary

DATE _____

DATE _____

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
Date of Board Meeting February 27, 2023

Recommendation Number	Corrective Action Required by the Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
2022-12	The District did not allocate certain direct expenses including payroll taxes, pension and health benefits to the extended day program. In addition, the District does not have a written cost allocation plan to charge indirect expenses to the program.	The Assistant Business Administrator will ensure the district will allocate direct expenses including payroll taxes, pension and health benefits to the extended day program. Also, ensuring the district has a written cost allocation plan to charge indirect expenses to the program.	Assistant School Business Administrator	April 15, 2023
2022-13	Our audit of the student activity funds revealed that a cash receipt and disbursement ledger and/or financial reports were not prepared by Radcliffe and Washington Schools.	The Assistant Business Administrator will ensure a cash receipt and disbursement ledger and/or financial report be utilized for the student activity funds for Radcliffe and Washington Schools.	Assistant School Business Administrator	April 15, 2023

Chief School Administrator

Ass. Superintendent of Business / Board Secretary

DATE _____

DATE _____