

**Corrective Action Plan (CAP)  
For the Fiscal Year ended June 30, 2024  
Prepare only when there is a finding(s) in the ACFR or AMR**

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: [CAP@ag.nj.gov](mailto:CAP@ag.nj.gov)

School District/Charter/Renaissance School Project Nutley

County: Essex

Contact Person: Michael DeVita

Type of Audit: Annual

Email Address / Telephone Number: [mdevita@nutleyschools.org](mailto:mdevita@nutleyschools.org) / 973-661-8794

Date of Board Meeting: December 19, 2024

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-1	The 2023/24 Chapter 44 submission, summary report and school district certification were not available for audit	The District maintains a copy of its Chapter 44 submission, summary report and data certification and provides such information for audit.	Maintain a folder of backup information for the Chapter 44 submission.	Business Administrator/Board Secretary; Assistant Business Administrator; Payroll/Health Benefits Coordinator	June 30, 2025
2024-2	The payroll agency ledger by deduction was not in agreement with the June 30, 2024 bank reconciliation.	The payroll agency ledger by deduction is currently maintained and agrees with the monthly bank reconciliations.	Develop and maintain an agency spreadsheet each month.	Business Administrator/Board Secretary; Assistant Business Administrator; Payroll/Health Benefits Coordinator	December 31, 2024
2024-3	Certain special revenue grant account codes were not in agreement with the State's minimum chart of accounts. There were \$165,735 of preschool education expenditures charged to the General Fund budget. The District did not remit the local contribution for	The District utilizes the Department of Education's Minimum Chart of Accounts for assistance with recording budgetary expenditures.	Review the chart of accounts when referencing any new expenditures or existing expenditures between funds.	Business Administrator/Board Secretary; Assistant Business Administrator	December 31, 2024

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	preschool education to the Special Revenue Fund. Reimbursements for transportation field trips were charged to a salary account.				
2024-4 (ACFR 2024-001)	The District ended the fiscal year with an operating deficit of \$7,859,151, this is exclusive of the advance state aid payment of \$9 million. There was a revenue shortfall in local/misc revenues of \$2,046,946. There were numerous budget over expenditures at June 30, 2024.	The District continues to monitor their budgeted revenues and appropriations to ensure that sufficient funds are available to meet the operating needs of the District. In addition, internal control procedures are reviewed and enhanced to prevent future deficits and budgetary over expenditures.	Review budgetary expenditures and revenues monthly. Change budgetary software so no purchase orders can be over expended without a transfer.	Business Administrator/Board Secretary; Assistant Business Administrator	June 30, 2025
2024-5	The original budget reported in the District's accounting system for certain budget accounts were not in agreement with the original budget adopted by Board.	The original budget reported in the financial accounting records be in agreement with the District's adopted budget.	Review the state submitted budget before rolling over the accounting software.	Business Administrator/Board Secretary; Assistant Business Administrator	October 18, 2024

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2024-6 (ACFR 2024-002)	The Capital Projects Fund had a deficit of \$141,281 at June 30, 2024. The High School Media Center project was overextended by \$156,764 and the Yantacaw Security Project was overextended by \$8,331.	Internal control procedures are reviewed and enhanced to ensure that sufficient appropriation balances are available to fund the District's capital projects.	Review budgets for any capital projects monthly. Change budgetary software so no purchase orders can be over expended without a transfer.	Business Administrator/Board Secretary; Assistant Business Administrator	November 25, 2024
2024-7	The interest budget line item in the Debt Service Fund was overextended by \$135,678. Funds were available in the principal budget appropriation; however a transfer was not made to cover the shortfall. Bond amortization schedules currently utilized by the District did not account for the District's bond refunding from May 2022.	The District utilizes their current debt amortization schedules to ensure that sufficient funds are appropriated for bond principal and interest payments.	Contact the District's financial advisor and obtain current debt amortization schedules.	Business Administrator/Board Secretary; Assistant Business Administrator	November 6, 2024
2024-8	An employee of the District was reimbursed for mileage and other technology related expenditures, however a detailed travel log and	Documentation supporting employee reimbursement for travel, mileage and other reimbursable expenses be attached to the	Before approving any reimbursement payments, backup documentation is reviewed to ensure proper information exists.	Business Administrator/Board Secretary; Assistant Business Administrator	November 25, 2024

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	supporting documentation was not available for audit.	reimbursement requests and available for audit.			
2024-9 (ACFR 2024-004)	In regards to purchasing, there were instances where contract awards and purchases were made in excess of the bid threshold where there was no documentation provided to support whether publicly advertised bids were sought, State contract or cooperative purchasing contracts were awarded or a competitive contracting process was conducted in accordance with the requirements of the Public School Contracts Law. Certain vendors were awarded contracts based on being 10% less than cooperative pricing, however, no documentation was provided to support the cooperative pricing costs.	Internal control procedures over purchasing are reviewed and revised to ensure all contract awards and purchases which exceed the bid threshold comply with the requirements of the Public School Contract Law. Purchasing procedures are enhanced to ensure competitive quotations are solicited and attached to purchase orders for all contract awards and purchases that exceed the quote threshold in accordance with N.J.S.A. 18A:18A-37(a). Procedures are enhanced to ensure professional service contract awards are publicly advertised as required by N.J.S.A. 18A:18A-5(a)(1).	Review vendor amounts to ensure compliance with the bid threshold. Place contract awards on agenda for board approval and maintain proper backup documentation. After a professional service contract is approved by the board, advertise resolution. Attempt to approve contracts at the June board meeting for the preceding school year. Review procedures for utilizing national cooperative contracts.	Business Administrator/Board Secretary; Assistant Business Administrator	June 30, 2025

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	<p>Several contract awards and purchases in excess of the bid threshold were not approved by Board resolution and made part of the official minutes. Contract awards and purchases were made in excess of the quote threshold where there was no documentation to support competitive quotes. Professional service contract awards were not publicly advertised. Business registration certificates and political contribution disclosure forms were not always provided for audit. The District utilized a vendor through National Cooperative purchasing agreement, however a notice of intent to award the contract under a National cooperative was not advertised, nor was a cost savings analysis prepared.</p>	<p>The District refers to the NJ Local Finance Notice 2012-10 to ensure compliance with all requirements when utilizing National Cooperative contracts.</p>			
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2024-10	The District charged the Extended Day program \$300,000 for rental and occupancy charges. A detailed calculation to support the cost allocations were not provided for audit.	Calculations supporting the Extended Day Program cost allocations be made available for audit.	Before approving any charges between funds, review the backup documentation to ensure proper information exists.	Business Administrator/Board Secretary; Assistant Business Administrator	June 30, 2025
2024-11	Funds from a high school student activity bank account totaling \$42,435 were utilized to partially fund the District's expenditures for the High School weight room. There was no documentation available to support and withdrawal of these funds.	Withdrawals from the Student Activity account be approved and for student related activities.	Review district policy for student activity accounts to ensure any withdrawals are allowed.	Business Administrator/Board Secretary; Assistant Business Administrator; Principals	December 31, 2024
2024-12 ACFR 2004-005)	The Application for State School Aid report had thirty three (33) more students on roll than the District's workpapers. Seventeen (17) more students were listed as resident low income than the District's workpapers listed. Thirty four (34) student lunch applications were not	Greater care be exercised in the preparation of the Application for State School Aid to ensure that amounts reported agree with the District workpapers and supporting documents.	Before submitting the ASSA report, ensure all district workpapers agree with submission amounts. Maintain proper files of all student lunch applications.	Business Administrator/Board Secretary; Assistant Business Administrator	December 31, 2024

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	provided for the audit. Lunch applications for four (4) students reported as LEP low income were not provided for audit.				
2024-13	The capital asset report is updated by an independent appraisal company separate from the District's financial accounting system.	Consideration be given to maintain the capital assets record keeping internally and to integrate the report with the budgetary accounting system.	Obtain quotes from CSI to integrate the capital assets report into their system.	Business Administrator/Board Secretary; Assistant Business Administrator	June 30, 2025

<b>Chief School Administrator:</b>	<b>Date:</b>
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<b>Board Secretary/ School Business Administrator:</b>	<b>Date:</b>
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