Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2025
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

School District/Charter/Renaissance School Project Nutley
County: Essex
Contact Person: Michael DeVita
Type of Audit: Annual
Email Address / Telephone Number: mdevita@nutleyschools.org / 973-661-8794
Date of Board Meeting: December 22, 2025

A	B	C	D	E	F
ACFR/AMR Finding # (1)	**Finding (Condition) (1)**	**Recommendation (1)**	**Method of Implementation (2)**	**Person Responsible for Implementation**	**Implementation Date**
2025-001	During our review of the payroll records, it was noted that the payroll agency ledger by deduction was not in agreement with the June 30, 2025 bank reconciliation but was prepared for the audit. The District is working on maintaining a payroll agency analysis of the balance for the 2025-2026 school year.	It is recommended that the payroll agency ledger by deduction continued to be maintained and agree with the monthly bank reconciliation.	The District will perform a monthly reconciliation of the Payroll Agency Deduction Ledger against the bank reconciliation. Any discrepancies will be promptly investigated and resolved.	Business Administrator/ Board Secretary; Assist.Business Administrator.	07/01/2025

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(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

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2025-002	During our review of the 2024-2025 budget it was noted that not all salary charges were supported by the position control roster.	It is recommended that all salary charges be properly supported by the position control roster.	Management will review and update the position control roster to ensure it accurately reflects all approved positions. Salary charges will be verified against the position control roster prior to processing and approval. Coordination between Human Resources and Payroll will be strengthened to ensure consistency between payroll records and the position control roster. Position control numbers will be listed on the agenda at the time employees are hired to ensure proper tracking.	Business Administrator/ Board Secretary; Assist. Business Administrator, Human Resources, Payroll.	6/30/2026

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2025-003	During our review of the District's Board Secretary records, it was noted that the new administration team began to implement standard operating procedures to ensure there was adequate internal control procedures during the 2024-2025 school year, to ensure there was proper reporting of the district's financial records. The administration is continuing to review the formal standard operating procedures to ensure procedures utilized in 2024-2025 year are properly documented, as well as reviewed and approved by the board for future years.	It is recommended that the standard operating procedure be reviewed to ensure procedures are properly documented, and that the Board review and approve the standard operating procedures.	Continue to review standard operating procedures and the procedures that have already been implemented, be documented into the Standard Operating Procedures Manual and receive Board approval.	Business Administrator/ Board Secretary; Assist. Business Administrator	6/30/2026

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School District/Charter/Renaissance School Project **Nutley**
County: **Essex**
Contact Person: **Michael DeVita**
Type of Audit: **Annual**
Email Address / Telephone Number: **mdevita@nutleyschools.org / 973-661-8794**
Date of Board Meeting: **December 22, 2025**

2025-004	During our review of the Preschool Education Aid Budget, it was found that revisions and transfers were made from Instruction to Support Services. These revisions and transfers were done without prior executive county superintendent approval or DOE written approval.	It is recommended that the District obtain prior approval of revisions and transfers within approved Preschool Education Aid planning budgets as required by the Department of Education.	The District will establish procedures to ensure that all revisions and transfers within the approved Preschool Education Aid budget receive prior approval from the Executive County Superintendent.	Business Administrator/ Board Secretary; Assist. Business Administrator; Preschool Director	9/01/2025
2025-005	During our review of purchasing as it relates to the Public School Contracts Law, it was noted that the District utilized a vendor through a 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.	It is recommended that the District refer to th NJ. Local Finance Notice("LFN") 2012-10 to ensure compliance with all requirements when utilizing National Cooperative contracts.	The District will review and follow the requirements outlined in New Jersey Local Finance Notice (LFN) 2012-10 when utilizing National Cooperative purchasing contracts. Procedures will be implemented to ensure that a notice of intent to award is properly advertised and that a cost savings analysis is prepared and retained prior to contract award. Procedures will be followed to ensure proper documentation is retained for audit and review.	Business Administrator/ Board Secretary; Assist. Business Administrator	9/01/2025

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2025-006	During our review of the extended day program, it was noted that the District budgets revenue from the extended day program for $400,000 for rental and occupancy charges. A detailed calculation to support the cost allocation is being prepared for the 2025-2026 school year.	It is recommended that calculations supporting the extended day program cost allocations be made available for audit.	The District will complete and maintain detailed calculations supporting the extended day program cost allocations for the 2025-2026 school year. These calculations will be retained and made available for audit review to support the related budgeted revenue and expenditures.	Business Administrator/ Board Secretary; Assist. Business Administrator	6/30/2026

Chief School Administrator:	**Date:**

Board Secretary/ School Business Administrator:	**Date:**

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