



Newark Board of Education

Valerie V. Wilson, RSBO, QPA
CFO/School Business Administrator

Where Passion Meets Progress

Roger Leon
Superintendent

CORRECTIVE ACTION PLAN

School District Name:
Date of Board Meeting:
Type of Audit:

Newark Board of Education
June 2019
District Vehicles

County:
Contact Person:
Phone Number:

Essex
Jason E. Ballard
973-733-8467

Finding Number	Recommendation	Response to Findings	Implementation Method	Person(s) Responsible for Implementation	Completion Date
1	The District does not maintain complete vehicle use logs as required by N.J.A.C. 6A:23A-6.12-2(e) and District policy.		<p>a. There will be a solicitation for products/services to improve the method of tracking and monitoring use of District vehicles.</p> <p>b. An updated policy will be submitted for approval to the Newark Board of Education.</p> <p>c. The policy is available on the District's website.</p>	<p>Jason Ballard, Assistant School Business Administrator</p> <p>Pablo Canela, Executive Controller, Accounting</p> <p>Shirelle Spriggs, Director of Support Services, Purchasing</p>	10/1/2019
2	The District does not maintain complete vehicle maintenance logs as required by N.J.A.C. 6A:23A-6.11(a)3 and District policy.		<p>a. There will be a solicitation for products/services to improve the method of tracking and monitoring</p>	<p>Pablo Canela, Executive Controller, Accounting</p>	10/1/2019



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			<p>maintenance of District vehicles.</p>	<p>Nathaniel Harp, Supervisor Garage Services, Warehouse</p> <p>Wilfred Young, Senior Accountant Pro Alt, Financial Services</p>	
<p>3</p>	<p>The District does not have an individual functioning as a vehicle coordinator as required by N.J.A.C. 6A:23A-6.</p>		<p>The executive director (or his/her designee) will serve as the vehicle coordinator for each department:</p> <ul style="list-style-type: none"> a. Office of Facilities Management, b. Office of Safety, c. Motor Pool, and d. Office of Pupil Transportation. 	<p>Paul Egu, Executive Director, Office of Facilities Management</p> <p>Sarah Green, Special Assistant Non-Instructional, Security Services</p> <p>Nathaniel Harp, Supervisor Garage Services, Warehouse</p> <p>Quanika Dukes Spruill, Executive Director Transportation Services, Pupil Transportation</p>	<p>10/1/2019</p>
<p>4</p>	<p>The District does not maintain a complete driving record of operators</p>			<p>Paul Egu, Executive Director, Office of</p>	<p>10/1/2019</p>



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	<p>as required by N.J.A.C. 6A:23A-6.11(a)2 and District policy.</p>			<p>Facilities Management Sarah Green, Special Assistant Non-Instructional, Security Services Nathaniel Harp, Supervisor Garage Services, Warehouse Quanika Dukes Spruill, Executive Director Transportation Services, Pupil Transportation</p>	
5	<p>The vehicle inventory maintained by the District did not include all information required by N.J.A.C. 6A:23A-6.11(a)1.</p>			<p>Pablo Canela, Executive Controller, Accounting Nathaniel Harp, Supervisor Garage Services, Warehouse Wilfred Young, Senior Accountant Pro Alt, Financial Services</p>	10/1/2019



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6	<p>The District does not have adequate internal controls over the distribution and use of vehicle fuel.</p>	<p>During FY 2017-18, the District dispensed 13,904 gallons of diesel fuel and 39,429.2 gallons of unleaded fuel from its Warehouse facility located at 497-511 New Jersey Railroad Avenue. During this period, the following procedures controlled the distribution of fuel.</p> <ul style="list-style-type: none"> a. The fuel pump is secured by a padlock key and 	<p>There will be a solicitation for products/services to update the method of tracking and monitoring use of vehicle fuel.</p>	<p>Pablo Canela, Executive Controller, Accounting Nathaniel Harp, Supervisor Garage Services, Warehouse Shirelle Spriggs, Director of Support Services, Purchasing</p>	12/1/2019
7	<p>The District is not reporting employees personal use of District vehicles as a taxable fringe benefit as required by Internal Revenue Service (IRS) regulations.</p>		<p>Human Resources Services-Payroll Department will report all personal use of District vehicles as a taxable fringe benefit.</p>	<p>Randall Schrader, Executive Director of Employee Services, Human Resources Services</p>	10/1/2019