

CORRECTIVE ACTION PLAN

NAME OF SCHOOL:

Clinton Hill Community and Early Childhood Center, Inc.

TYPE OF AUDIT:

New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)

DATE OF ADVISORY BOARD MEETING:

February 28, 2012

CONTACT PERSON:

Office of Early Childhood, Director and/or Fiscal Specialist

TELEPHONE NUMBER:

Abbreviations:

NPS-OEC – Newark Public Schools, Office of Early Childhood

NJDOE-NIAU – New Jersey Department of Education, Newark Internal Audit Unit

NJDOE-OFAC – New Jersey Department of Education, Office of Fiscal Accountability and Compliance

NJDOE-DECE – New Jersey Department of Education, Division of Early Childhood Education

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
1	The auditor recommends that the NPS-OEC pay \$53,361 to the provider.	NPS-OEC does not agree with the audit finding and recommendation. Contracted private providers are required to submit on a quarterly basis a signed Statement of Assurance (SOA). The SOA states that the Quarterly Expenditure Report submitted by the provider is correct and complete with all supporting documentation and that any expenses not supported by the attached documentation will not be reimbursed by the District at any time. NPS-OEC issues payments from September to May based on enrollment. NPS-OEC made adjustments from March to June payments for Clinton Hill Community and Early Childhood Center, Inc. based upon the 1st & 2nd Quarterly Expenditure Report submissions during the 2009-10 fiscal year.	Clinton Hill Community and Early Childhood Center, Inc.; NJDOE-NIAU	Not Applicable

CORRECTIVE ACTION PLAN

NAME OF SCHOOL:

Clinton Hill Community and Early Childhood Center, Inc.

TYPE OF AUDIT:

New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)

DATE OF ADVISORY BOARD MEETING:

February 28, 2012

CONTACT PERSON:

Office of Early Childhood, Director and/or Fiscal Specialist

TELEPHONE NUMBER:

Abbreviations:

NPS-OEC – Newark Public Schools, Office of Early Childhood
 NJDOE-NIAU – New Jersey Department of Education, Newark Internal Audit Unit
 NJDOE-OFAC – New Jersey Department of Education, Office of Fiscal Accountability and Compliance
 NJDOE-DECE – New Jersey Department of Education, Division of Early Childhood Education

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
1a	The auditor recommends that the provider submit expenses during the year incurred rather than the year paid; closely review documents submitted for alterations; and if another instance of altered documentation is noted, NPS-OEC should consider terminating or non-renewing the provider contract.	NPS-OEC will continue to review and monitor quarterly expenditure reports and continue to complete the backlog. The suspicious documents found were discussed with the provider as well as the possible non-renewal of the providers contract.	Clinton Hill Community and Early Childhood Center, Inc.; Fiscal Specialists	on-going

CORRECTIVE ACTION PLAN

NAME OF SCHOOL:

Clinton Hill Community and Early Childhood Center, Inc.

TYPE OF AUDIT:

New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)

DATE OF ADVISORY BOARD MEETING:

February 28, 2012

CONTACT PERSON:

Office of Early Childhood, Director and/or Fiscal Specialist

TELEPHONE NUMBER:

Abbreviations:
 NPS-OEC – Newark Public Schools, Office of Early Childhood
 NJDOE-NIAU – New Jersey Department of Education, Newark Internal Audit Unit
 NJDOE-OFAC – New Jersey Department of Education, Office of Fiscal Accountability and Compliance
 NJDOE-DECE – New Jersey Department of Education, Division of Early Childhood Education

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
2	The auditor recommends that NPS-OEC ensure they receive and retain all CARI results for all DOE funded preschool program employees for each contract year to verify contract compliance. In addition NPS-OEC should have the provider promptly obtain all missing documentation for currently active employees.	NPS-OEC requests all current CARI and CHRI for all contracted preschool provider staff throughout the school year. CARI checks are renewed every three years. In the past, expired CARI checks may have been archived or destroyed. Going forward, NPS-OEC will retain copies of CARI and CHRI results based on the retention schedule. NPS-OEC will continue to issue instructions to all contracted preschool providers during the monthly director meetings regarding their responsibilities of obtaining the proper certifications and CHRI and CARI documentation. NPS-OEC requested from all contracted providers to list employees on a monthly roster during the school year for compliance. NPS-OEC will also review any missing CARI and CHRI for 2009-10 to determine that either all have been obtained or the employee is no longer working for the provider.	Clinton Hill Community and Early Childhood Center, Inc.; Fiscal Specialists	on-going

CORRECTIVE ACTION PLAN

NAME OF SCHOOL: Clinton Hill Community and Early Childhood Center, Inc.

TYPE OF AUDIT: New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)


DATE OF ADVISORY BOARD MEETING: February 28, 2012


CONTACT PERSON: Office of Early Childhood, Director and/or Fiscal Specialist

TELEPHONE NUMBER:

Abbreviations:
 NPS-OEC – Newark Public Schools, Office of Early Childhood
 NJDOE-NIAU – New Jersey Department of Education, Newark Internal Audit Unit
 NJDOE-OFAC – New Jersey Department of Education, Office of Fiscal Accountability and Compliance
 NJDOE-DECE – New Jersey Department of Education, Division of Early Childhood Education

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
3	The auditors recommends NPS-OEC ensure the center provides benefits for the entire contract period; that the written provider benefit policy complies with NJDOE guidelines; that the provider obtain annually waivers from all DOE Preschool Program employees and ensure that waivers include proof of insurance from another source.	NPS-OEC did not collect benefit policies at that time but provided all providers with NJDOE-DECE guidelines. NPS-OEC has started collecting benefit policies and require providers to seek assistance from a qualified benefits advisor to ensure the policy it complies with NJDOE-DECE guidance or provide documentation to support the policy if it is inline with all State and Federal rulings. NPS-OEC has requested preschool contracted providers to obtain and submit copies of all employee benefit waivers annually, including proof of insurance.	Clinton Hill Community and Early Childhood Center, Inc.; Fiscal Specialists	Beginning with the 2011-12 school year



Amber Pashinsky DIRECTOR DATE 2-28-12
 OFFICE OF EARLY CHILDHOOD


Robert Williams SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY DATE 2/28/12
 CHIEF SCHOOL ADMINISTRATOR DATE