

CORRECTIVE ACTION PLAN

NAME OF SCHOOL: Kiddie Korner Learning Center  
TYPE OF AUDIT: New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)  
DATE OF ADVISORY BOARD MEETING: 15-Nov-11  
CONTACT PERSON: Office of Early Childhood, Director and/or Fiscal Specialist  
TELEPHONE NUMBER: 973 733-6234 or 7248

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 NPS-OEC recover \$12,983.00 from the Kiddie Korner Learning Center. The provider complete provider summaries for each line to explain the quarterly charges that would tie into the entries on the quarterly expenditure reports.	NPS-OEC will issue a letter to Kiddie Korner Learning Center requesting payment. The provider uses a proration method to allocate indirect costs. NPS-OEC will require Kiddie Korner to reconcile the proration amounts to their general ledger, which is used as the summary documentation.	NPS-OEC Fiscal Specialist; Kiddie Korner Learning Center	November 25, 2011

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2	The auditor recommends that the 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 for future audit purposes.	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 In the past, expired CARI checks may have been archived or destroyed.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 will also provide the certification supervisor a list of employees added to the roster during the school year for compliance.	Kiddie Korner Learning Center, NPS-Certification Supervisor	July 1, 2011
3	The auditors recommend that the provider revise their written benefits policy and obtain annually waivers from all DOE Preschool Program employees with proof of insurance from another source.	NPS-OEC will also request Kiddie Korner Learning Center written benefits policy which is uniform based on an equitable standard of distribution and submit copies of all employee benefit waivers annually.	NPS-OEC Fiscal Specialist, NPS-Certification Supervisor and Kiddie Korner Learning Center	December 1, 2011


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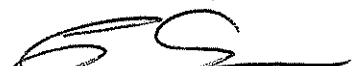

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 OFFICE OF EARLY CHILDHOOD, DIRECTOR

11/16/11  
 DATE

CHIEF SCHOOL ADMINISTRATOR      DATE      SCHOOL BUSINESS ADMINISTRATOR/BAORD SECRETARY      DATE

11/16/11      11/16/11