

CORRECTIVE ACTION PLAN

NAME OF SCHOOL:

Page Academy

TYPE OF AUDIT:

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

DATE OF ADVISORY BOARD MEETING:

June 21, 2011

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 (a)	The auditor recommends that NPS-OEC review the quarterly expenditure reports for all providers on a timely basis.	NPS-OEC continues to move forward with the three year backlog created by under staffing issues and anticipates a completion date for the 2009-10 reviews by January 2012. All prior years have been completed. NPS-OEC will also put together a rotation plan for the detailed expenditure report reviews, in consultation with NJDOE-NIAU.	NPS-OEC Fiscal Specialist	2008-09 backlog complete; 2009-10 backlog is projected to be complete by January 1, 2012
1 (b)	The provider under spend the 2008-09 approved budget by \$48,210, which includes disallowed costs. After the hold back of funds the district is owed \$4,030. NPS-OEC should pursue recovery of \$4,030 from the provider.	NPS-OEC submitted a copy of the audit report to Page Academy, and met and discussed the audit report in detail as required. Page Academy was afforded an opportunity to respond to the district as required. NPS-OEC will collect the funds due from the provider.	NPS-OEC Fiscal Specialist	June 30, 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 CHRl 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 In the past, expired CARI checks may have been archived or destroyed.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 CHRl 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 CHRl 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.	Page Academy, NPS-Certification Supervisor and NPS-OEC Fiscal Specialist	July 1, 2011

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3 (a)	The auditors recommend that the provider create a written uniform benefits policy and obtain annually waivers from all DOE Preschool Program employees.	NPS-OEC will alert Page Academy of the provision that requires a uniform benefits policy. NPS-OEC will also request Page Academy submit copies of all employee benefit waivers and their uniform benefits policy with the annual contract renewal.	NPS-Certification Supervisor, NPS-OEC Fiscal Specialist, and Page Academy	Beginning with the 2011-12 school year
3 (b)	The auditor recommends that NPS-OEC verify that the provider has a written policy, it complies with DOE guidance and that all waivers are completed annually.	NPS-OEC will request that Page Academy submit copies of employee benefit waivers and the uniform benefits policy with the annual contract renewal. NPS-OEC will review the uniform benefits policy for compliance with DOE regulations and will alert the provider and DOE of potential non-compliant issues for resolution. NPS-OEC will also ensure that waivers are received for all applicable employees of the provider by developing a list of employees that should have a waiver and compare the list to the waivers received from the provider.	NPS-Certification Supervisor, NPS-OEC Fiscal Specialist, Page Academy	Beginning with the 2011-12 school year

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4	The auditor recommends that the provider continue preparing bank reconciliations on a monthly basis and that NPS-OEC verify they are done.	For the years 2006-07 and 2007-08, NPS-OEC stopped the collection of bank reconciliations while preschool providers were instructed to still continue preparing bank reconciliations. Beginning in 2009-10 bank reconciliations are required to be submitted with the quarterly expenditure reports. Page Academy has complied with the bank reconciliation submissions with the expenditure reports to NPS-OEC during 2009-10 and forward. NPS-OEC conducted throughout 2009-10, training classes on bank and general ledger reconciliations preparation. NPS-OEC maintains intake lists for all submissions and will not review any expenditure reports that do not have monthly reconciliations.	Page Academy, and NPS-OEC Fiscal Specialist	July 1, 2009

CHIEF SCHOOL ADMINISTRATOR

DATE

SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY

DATE

*[Handwritten Signature]*

6/21/11

*[Handwritten Signature]*

DIRECTOR OF EARLY CHILDHOOD

*[Handwritten Signature]*

6-13-11

DATE

6/14/11

DATE