

CORRECTIVE ACTION PLAN

NAME OF SCHOOL: Sarah Ward Nursery
 TYPE OF AUDIT: New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)
 DATE OF ADVISORY BOARD MEETING: October 25, 2011
 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 (a)	The auditors recommend that NPS-OEC review the quarterly expenditure reports 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; 2010-11 reviews will commence after the backlog is complete
1 (b)	The provider under spent the 2008-09 budget by \$188,344, which includes disallowed costs. After the hold back of funds, the district is owed \$77,485. NPS-OEC should pursue recovery of \$77,485 from Sarah Ward Nursery.	NPS-OEC submitted a copy of the audit report to Sarah Ward Nursery. NPS-OEC must still meet with Sarah Ward Nursery as required by NJDOE-DECE. NPS-OEC will schedule a meeting and collect the monies owed in three monthly payments.	Sarah Ward Nursery, NPS-OEC Fiscal Specialist	December 31, 2011

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1 (c)	The auditors recommend that NPS-OEC document their basis for withholding payments to providers.	NPS-OEC makes adjustments to provider payments based on under enrollment and/or projected under expenditures for the first three quarterly expenditure reports received. NPS-OEC will maintain the documentation that supports the holdback of provider payments based on the enrollment and expenditure report reviews.	NPS-OEC Fiscal Specialist	Beginning with the 2011-12 school year
1 (d)	The auditors recommend that NPS-OEC obtain a copy of the employee hand book and deny employer contributions to 401K plans that do not comply with the written policy and DOE guidance.	NPS-OEC instructs providers to seek professional assistance from a benefits advisor when creating their benefit package. NPS-OEC will notify Sarah Ward Nursery of the disallowed cost and recoup the funds. NPS-OEC will also obtain a copy of the employee handbook annually, review for compliance with DOE regulations, and alert the provider and NJDOE-NIAU of any unusual or potential non-compliant items.	NPS-OEC Fiscal Specialist	Beginning with the 2011-12 school year

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2	The auditors recommend that the NPS-OEC ensure they have all CARI and CHRI results for all DOE funded preschool program 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 will also provide the certification supervisor a list of employees added to the roster during the school year for compliance.	Sarah Ward Nursery, NPS-Certification Supervisor, NPS-OEC Fiscal Specialist	on-going
2a	The auditors recommend that NPS-OEC follow up with Sarah Ward for the missing CARI and CHRI results for one employee and substitute teacher certifications for three employees for the 2008-09 school year.	NPS-OEC will request the missing CARI and CHRI results and substitute teacher certifications. If unavailable for 2008-09, NPS-OEC will ensure those employees have proper credentials if still employed.	NPS-Certification Supervisor	on-going

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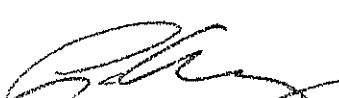
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 DIRECTOR OF EARLY CHILDHOOD 10-17-11
DATE

 10/20/11

 CHIEF SCHOOL ADMINISTRATOR DATE

 10/17/11

 SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY DATE