

CORRECTIVE ACTION PLAN

NAME OF SCHOOL: **St. Justine Nursery, Inc.**
 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
 NJDOA-CACFP - New Jersey Department of Agriculture, Child and Adult Care Food Program

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
1	The provider under spent the 2009-10 approved budget by \$87,930, which includes disallowed costs. After the hold back of funds the district is owed \$17,865. The auditor recommends that NPS-OEC recover \$17,865.00 from the St. Justine Nursery, Inc. The auditor also recommends that the provider pay all wages through the payroll system.	St. Justine Nursery, Inc. has contested \$16,223 of the audit findings. NPS-OEC reviewed the details with St. Justine's and determined a discrepancy with the providers calculation. A meeting was scheduled to review and discuss the calculations. NPS-OEC will issue a letter requesting payment from St Justine Nursery. NPS-OEC sill also advise the provider that all salaries, including substitutes, should be paid through the payroll system.	NPS-OEC Fiscal Specialist	October 31, 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 In the past, expired CARI checks may have been archived or destroyed.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. The certification supervisor should verify that NPS-OEC has all applicable credentials, and CHRI and CARI results.	St. Justine Nursery Inc., NPS-Certification Supervisor	July 1, 2011

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3	The auditor recommends that the provider create a written uniform benefits policy. The auditor also recommends that NPS-OEC verify that the provider has a written policy, it complies with DOE guidance and that all waivers are completed annually and include proof of insurance from another source.	NPS-OEC will alert St. Justine of the provision that requires a uniform benefits policy. NPS-OEC will also request St. Justine to submit copies of employee benefit waivers and the uniform benefits policy with the annual contract renewals. NPS-OEC will also request that St. Justine submit copies of all employee benefit waivers annually and advise the provider that waivers should have the date signed and identifies the alternate insurance coverage. NPS-OEC will ensure that waivers are received for all applicable employees by developing a list of employees that should have a waiver and compare the list to the waivers received from the provider. NPS-OEC will also check the waivers received for date signed and identification of an alternate insurance coverage.	NPS-Certification Supervisor and St. Justine Nursery Inc., NPS-OEC Fiscal Specialist	Beginning with the 2011-12 school year

Sandra Rodriguez

 DIRECTOR OF EARLY CHILDHOOD 10-17-11
 DATE

[Signature] 12/1/11 *Nalaw [Signature]* 10/12/11

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