

CORRECTIVE ACTION PLAN

NAME OF SCHOOL: Tri-City Peoples Corporation Day Care Center  
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

<b>FINDING NUMBER</b>	<b>RECOMMENDATION</b>	<b>METHOD OF IMPLEMENTATION</b>	<b>PERSON(S) RESPONSIBLE FOR IMPLEMENTATION</b>	<b>COMPLETION DATE</b>
1	The provider under spent the 2009-10 approved budget by \$52,071, which includes disallowed costs. After the hold back of funds the district is owed \$5,328. The auditor recommends that NPS-OEC recover \$5,328 from the Tri-City.	NPS-OEC issued a letter to Tri-City requesting payment.	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 and CHRI 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 In the past, expired CARI checks may have been archived or destroyed.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, CHRI and CARI results.	Tri-City Peoples Corporation Day Care Center, NPS-Certification Supervisor	July 1, 2011

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3	The auditor recommends that the provider obtain annually waivers from all DOE Preschool Program employees that choose to opt out of benefit coverage.	NPS-OEC will request Tri-City submit copies of all employee benefit waivers annually with the annual contract renewal. 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 and Tri-City Peoples Corporation Day Care Center	Beginning with the 2011-12 school year

*Sandra Rodriguez*  
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 DIRECTOR OF EARLY CHILDHOOD

*10-17-11*  
 \_\_\_\_\_  
 DATE

*[Handwritten Signature]*

*Walter Wilson*  
 \_\_\_\_\_  
 SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY

*10/12/11*  
 \_\_\_\_\_  
 DATE

CHIEF SCHOOL ADMINISTRATOR      DATE

SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY