

CORRECTIVE ACTION PLAN

NAME OF DEPARTMENT: CAREER AND TECHNICAL EDUCATION
 TYPE OF AUDIT: New Jersey Department of Education, Newark Internal Audit Unit (NJDOE-NIAU)
 DATE OF ADVISORY BOARD MEETING: September 25, 2012
 CONTACT PERSON: Office of Career and Technical Education Director
 TELEPHONE NUMBER: 973-350-1773

Abbreviations:

NPS-CTED – Newark Public Schools, Career and Technical Education Department
 NPS-FAMG – Newark Public Schools, Fixed Asset Management Group
 NJDOE-NIAU – New Jersey Department of Education, Newark Internal Audit Unit
 NJDOE-OFAC – New Jersey Department of Education, Office of Fiscal Accountability and Compliance

FINDING NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON(S) RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE
1	The auditors recommend that Purchasing not award contracts to vendors prior to completion of the RFQ or RFP process. Purchasing should document the reason for vendor selection and not automatically select the requested vendor.	-Redesign of Procurement system requires Notification of solicitation request will be initiated via e-procurement system. Funding availability not withstanding. -Contracts module fully implementing; requiring PO connection to large purchases. -Conduct annual/tailored Procurement training will be conducted throughout year for new and experienced employees. -Committee Evaluation Process remains intact and will be emphasized in review.	Director of Purchasing	Implementation effective August 2012
2	The auditors recommend that Purchasing issue purchase orders prior to the contract period and alert vendors not to start work prior to issuance and receipt of purchase order.	-Purchasing will not issue any PO for Contracts prior to full execution, or board approval/Supt approval except in cases of emergency.	Director of Purchasing	Currently in effect

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3	The auditors recommend that Purchasing follow proper procedures and submits all computer equipment requests through Information Services.	-ISD approves a set of technological goods and services perpetually. This pool is cataloged in the Peoplesoft system by item file. Orders are accepted as approved. -Specially requested items, not containing item file ID are resolved via communications between Purchasing, Requestor and ISD. ISD approval is required.	Director of Purchasing	Currently in effect
4	The auditors recommend that NPS-CTED refrain from using goods purchased with federal money for contest prizes. The auditors also recommend that NPS-CTED investigate the unaccounted laptops and the laptops that were assigned to former program coordinators and take appropriate action. The auditors recommend that NPS reimburse the Perkins grant for \$6,144 for the student laptops.	4a. The current Director will continue to ensure that Grant funds are not used for contest prizes. 4b. An investigation of laptops issued to Coordinators indicate that several are still unaccounted for. The district will look into the missing laptops by performing a lap top inventory, properly tagging all laptops, and comparing the inventory to the serial numbers on the purchase order. 4c. All notebooks not assigned will be inventoried and locked in a safe place. 4d. There were 12 notebooks given to students in a contest. The district does not agree with the auditor recommendation that the Perkins grant should be refunded for this cost. 4e. Any additional actions regarding this matter will be determined and executed by the appropriate office.	Director of Career and Technical Education Department	August 14, 2012
5	The auditors recommend that the district hire only Newark High School students for the Future Business Leader program. The auditors also recommend that the Office of Human Resources terminate all FBL records when the student is no longer working in the district.	The current Director will ensure that all Future Business Leaders are hired and assigned to offices in accordance with the Newark Public Schools Guidelines. When possible, continued employment of seniors will continue throughout the school year until the entire FBL account has been exhausted. As employment is discontinued, the Director of CTE will provide the Director of Human Resources with the names of the FBL Participants, who are no longer active to ensure that their records are terminated at the end of their employment period.	Director of Career and Technical Education Department; Director of Human Resource Services	August 14, 2012

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6	The auditors recommend that the contract period for license renewals coincide with the applicable fiscal year start and end dates to properly cover the entire school year.	The current Director will ensure that all contracts for license renewals coincide with the applicable contract school term.	Director of Career and Technical Education Department; Director of Purchasing	August 14, 2012
7	The auditors recommend that all district schools, private schools and central office inventory their fixed assets as requested and that NPS-FAMG reconcile any differences. The auditors recommend that FAMG periodically spot check the location inventories and that FAMG report any uncooperative location to upper management.	District will adhere to the recommendation and will begin implementation in September 2012.	Director of the Fixed Asset Managed Group	September 30, 2012
9	The auditors recommend that NPS-CTED only purchase items approved in the grant application with grant funds and that the approved items be purchased and received timely to be used during the proper year.	The current Director will ensure that only goods and services that are approved on the Grant are purchased, and that all requisitions are submitted in a timely manner to provide the maximum amount of instructional usage during the grant year.	Director of Career and Technical Education Department	August 14, 2012

OFFICE OF ACADEMIC SERVICES

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CHIEF SCHOOL ADMINISTRATOR *cs* DATE

SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY

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