

CORRECTIVE ACTION PLAN

NAME OF SCHOOL ROXBURY TOWNSHIP SCHOOL DISTRICT

COUNTY MORRIS

TYPE OF AUDIT COMPREHENSIVE ANNUAL FINANCIAL REPORT

DATE OF BOARD MEETING January 14, 2013

CONTACT PERSON Mr. John A. Gomez, SCHOOL BUSINESS ADMINISTRATOR

TELEPHONE NUMBER (973) 584-6099

<u>RECOMMENDATION NUMBER</u>	<u>CORRECTIVE ACTION APPROVED BY THE BOARD</u>	<u>METHOD OF IMPLEMENTATION</u>	<u>PERSON RESPONSIBLE FOR IMPLEMENTATION</u>	<u>COMPLETION DATE OF IMPLEMENTATION</u>
1. <u>Administrative Practices and Procedures</u>				
None				
2. <u>Financial Planning, Accounting and Reporting</u>				
a) All purchases comply with the proper purchasing procedures as mandated by N.J.S.A. 18A:19-1 et seq. "Expenditures of Funds; Audit and Payment of Claims".	a) Implementation of Purchasing Manual	a) Will reinforce with training. Any items not in compliance will be returned to employee for explanation.	a) School Business Administrator/Assistant School Business Administrator	a) 01/01/2013
b) All outstanding purchase orders as of June 30 be reviewed for classification and properly accounted for.	b) School Business Administrator will identify purchase orders to be classified as an accounts payable reviewed with the appropriate staff.	b) A report will be generated to identify purchase orders for invoicing or classification as an accounts payable. Report will be from Systems 3000.	b) School Business Administrator/Assistant School Business Administrator	b) 06/01/2013

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c) The District obtain County Superintendent approval for all transfers in excess of 10% of the line item as required by statute.	c) All transfers exceeding 10% will be presented to the Board, and then forwarded to the Executive County Superintendent.	c) As part of the end of month financial reporting, the School Business Administrator will determine if any accounts have exceeded the 10% transfer threshold by running the monthly transfer report. If any accounts exceed the 10% threshold the School Business Administrator will prepare a Board motion to approve submittal to the County Office.	c) School Business Administrator/Assistant School Business Administrator	c) 01/01/2013
d) Better communication be made between the grant coordinators and the business office to ensure that the project completion reports and the accounting records are in agreement.	d) Monthly reimbursements must be reviewed by both the grant coordinator and School Business Administrator.	d) The School Business Administrator will meet with grant coordinators and present the monthly reimbursement request before submitting the request to the Office of Grant Management at the NJDOE.	d) School Business Administrator	d) 01/01/2013

3. School Purchasing Program

None

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4. <u>School Food Service</u>				
The operation of the food service fund be reviewed to ensure that a deficit does not occur in the future.	Food Service financials will be reviewed monthly.	The Assistant Business Administrator will meet monthly with the Food Service Director to review the monthly profit/loss statement. Also, the Food Service Director will develop an action plan to address the financial status of the food service accounts.	School Business Administrator/Assistant Business Administrator	01/01/2013
5. <u>Student Body Activities</u>				
a) All student activities cash disbursements are supported by vouchers containing an invoice or bill, claimant's (vendor's) signature, and the school's verification by a receipt of good's signature.	a) No checks will be generated unless all supporting documentation is submitted.	a) Request will be returned to the appropriate administrator for an explanation and corrective action.	School Business Administrator/Assistant Business Administrator	01/01/2013
b) No teacher be reimbursed out of the student activities accounts. All checks should be written directly to the vendor.	b) Ensure all reimbursements are in compliance with accountability regulations.	b) All requests for reimbursement to an individual employee will be rejected. The responsible supervisor will be notified of the violation and be required to submit why it occurred.	School Business Administrator/Assistant Business Administrator	01/01/2013

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6. <u>Application for State School Aid</u>	The ASSA will be reviewed for accuracy prior to submission.	The ASSA will be reviewed prior to submission. A comprehensive review of the annual ASSA instruction manual from the DOE will be reviewed as soon as available.	School Business Administrator/Assistant Business Administrator	01/01/2013
7. <u>Pupil Transportation</u>	The DRTRS will be reviewed for accuracy prior to submission.	The DRTRS will be reviewed prior to submission. A comprehensive review of the annual DRTRS instruction manual from the DOE will be reviewed as soon as available.	School Business Administrator/Assistant Business Administrator	01/01/2013

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8. <u>Facilities and Capital Assets</u>	Update fixed assets inventory.	The District will contract with an assets inventory management company to update our current database. This company will provide said information electronically and also tag district assets.	School Business Administrator/Assistant Business Administrator	01/01/2013
9. <u>Status of Prior Year's Findings/Recommendations</u>	Conduct joint review of reimbursement submittals, and conduct an independent assessment of Food Service operations.	The communications with the grant coordinators on a quarterly basis were not enough, so the frequency will be increased and review by all parties will be required prior to submission of reimbursement requests. As to the Food Service operations, the School Business Administrator will increase technical assistance to the Food Service Department. The District has also begun the	School Business Administrator/Assistant Business Administrator	01/01/2013

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	reviewed to ensure that a deficit does not occur in the future were not resolved during the current year.	process of having an independent assessment of Food Service operations.		

CHIEF SCHOOL ADMINISTRATOR

DATE

BOARD SECRETARY/SCHOOL BUSINESS
ADMINISTRATOR

DATE