

CORRECTIVE ACTION PLAN

NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN

NAME OF SCHOOL	<u>THE GRAY CHARTER SCHOOL</u>	COUNTY	<u>ESSEX</u>
TYPE OF EXAMINATION	<u>NCLB TITLE I AUDIT</u>		
DATE OF BOARD MEETING	<u>OCTOBER 17, 2016</u>		
CONTACT PERSON	<u>MISS VERNA GRAY</u>		
TELEPHONE NUMBER	<u>973-824-6661</u>		

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
#1. Administrative expenditures of \$10,313.00 were charged to Title, Part A grant, absent of records evidencing price analysis & reasonableness of costs, and adequate supporting documentation.	The charter school must ensure services purchased using Title I funds satisfy federal procurement standards identified in EDGAR, 34 CFR 80.36. In addition, the charter school must make certain that TitleI expenditures conform to federal cost principles set forth by 2 Part 225.	The school district will comply with EDGAR, 34 CFR 80.36 as required. Will use open & competitive procedures when awarding contracts for goods and services. Follow the school district written selection procedures for procurement of goods and services.	Business Administrator	October 1, 2016
#2. The charter school's reimbursement of FY 2014-2015 TPAF/FICA was incorrectly computed and not timely remitted to the SEA.	The LEA must implement procedures to ensure proper submission of the TPAF/FICA Report for federal programs, on an annual basis. Also, the charter school must make certain that TPAF/FICA reimbursement costs are properly	The school district's business office under the guidance of the SBA will ensure proper submission of the TPAF/FICA Report annually. The Reimbursement costs will be calculated, expended	Business Administrator	October 1, 2016

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calculated, expended and refunded in accordance with N.J.S.A. 18A:66-90. and refunded in accordance with N.J.S.A 18A:66-90 and based upon the certified percentage. The school district will process the refund within 90 days after the close of the fiscal year.

#3. Financial Records pertaining to Title I program must be kept in a manner which facilitates an effective audit.	The charter school must improve the procedures utilized to account for expenditures related to Title I program in accordance with EDGAR, 34 CFR 80.20, 76.702, 76.730.	The school district will use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds in accordance with 34 CFR 76.702 and keep records in a manner that facilitate an effective audit pursuant to 34 CFR 76.730.	Business Administrator	September 1, 2016
#4. The LEA did not utilize maintain Title I accounts in accordance with departmental and federal guidelines.	To facilitate an effective audit, the LEA must revise its coding system to conform to the department's prescribed Chart of Accounts and to ensure the proper recording of all financial.	The school district will revise its coding system to conform to the department's prescribe Chart of Accounts and to ensure the proper recording all financial.	Business Administrator	September 1, 2016
#5. Appointments of Title I, Part A instructional personnel recorded in the board of education meeting minutes did not contain all of the required information.	The LEA must ensure all Title I employee appointments, including their salaries and funding percentages, are recorded in the board of education meeting minutes documenting proper authorization of these expenditures.	The school district will ensure that all Title I employee appointments, including their salaries and funding percentages, are recorded in the board of education meeting minutes documenting proper authorization of these expenditures.	Program Director	June 6, 2016

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#6. The LEA failed to issue a purchase order prior to services being rendered (confirming order).	The LEA must implement a process to ensure purchase orders are issued before the receipt of goods and services from vendors.	The school district will follow proper protocol for purchasing of goods and services. Therefore, properly executing purchase order prior to services being rendered or supplies being ordered.	Principal, BA and Business office	July 1, 2016
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CHARTER SCHOOL LEAD
PERSON

Miss Verne Gray

DATE

October 10, 2016

Board Secretary/School
Business Administrator

Karen Miltner

C: County Superintendent

ATTACH COPY OF BOARD
RESOLUTION