

CORRECTIVE ACTION PLAN

Name of School: **Paterson Public Schools**
 Type of Audit: Annual Comprehensive Financial Report
 Date of Board Meeting: March 16, 2022
 Contact Person: Richard L. Matthews, School Business Administrator
 Telephone Number: 973-321-0772

County: Passaic

AUDIT FINDINGS AND RECOMMENDATION	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p>Finding 2021-001: Some expenditures of tuition and other general purchases were not charged to the appropriate line-item accounts in accordance with the Uniform Minimum Chart of Accounts for New Jersey Public Schools.</p> <p>Recommendation: The district should reference the Uniform Minimum Chart of Accounts for New Jersey Public Schools, 2021 Edition and other available reference materials, such as the Budget Guidelines for the proper classification required to be compliance with N.J.A.C. 6A:23-2.3(f)</p>	<p>March 16, 2022</p>	<p>The district will reference the Uniform Minimum Chart of Accounts for New Jersey Public Schools, and other available reference materials, such as the Budget Guidelines for the proper classification required to be compliance with N.J.A.C. 6A:23-2.3(f). During the requisition approval process, verify accuracy of account codes before final approval by SBA. Implementing additional level of internal control for all requisitions coming from tuition line.</p>	<p>Richard Matthews, School Business Administrator</p>	<p>April 2022</p>
<p>Finding 2021-002: The capital assets records were not updated for the addition of some capital assets purchased during the year.</p> <p>Recommendation: The district should have adequate internal control procedures over its capital assets, including periodic update of the general ledger for additions and disposals.</p>	<p>March 16, 2022</p>	<p>The district will implement adequate internal control procedures over its capital assets, including periodic update of the general ledger for additions and disposals. The Accounting Dept. will work more closely with Central Stores for determination and input of capital assets.</p>	<p>Kennia Fulgencio, Supervisor of Accounting Christopher Dingle, Supervisor of Central Stores</p>	<p>September 2021</p>


 CHIEF SCHOOL ADMINISTRATOR 3/16/22
 DATE



 SCHOOL BUSINESS ADMINISTRATOR 3/15/22
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<p><u>Finding 2021-003:</u> Students were not always listed on the approved B6T or B8T applications.</p> <p><u>Recommendation:</u> Better care be taken to ensure all students are approved and listed correctly on the transportation applications.</p>	<p>March 16, 2022</p>	<p>Ensure all students captured are approved and listed correctly on the transportation application before payments are issued.</p>	<p>Lisa Vainieri-Marshall Director of Transportation</p>	<p>January 2022</p>


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