

CORRECTIVE ACTION PLAN

SCHOOL DISTRICT: Union
 COUNTY: Union
 CONTACT PERSON: Gregory E. Brennan, Business Administrator/
 Board Secretary
 TYPE OF AUDIT: Single Audit Fiscal Year Ending June 30, 2018
 TELEPHONE NO.: 908-851-6411
 DATE OF BOARD MEETING: January 15, 2019

Recommendation Number	Corrective Action Required by Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
1	All purchase orders will be properly prepared/approved prior to the purchase of goods or services to ensure the availability of funds.	Memo from the Business office to all staff. Noting the purchasing policy 3320 that states "All purchasing shall be made in strict accordance to the district purchasing manual.(policy 3460)" P Order without approved purchase order then employee is responsible for payment.	Business Administrator	Immediate Implementation
2	It is recommended that Title I grant funds be expended and drawn down in a timely manner	The administration and the New Director of Instruction and Funded Programs to ensure grant funds are expended in a timely manner.	Director of Instruction and Funded Programs	Immediate Implementation
3	The District did not maintain the required Pay-to-Play forms on file for professional service contracts'	The District will ensure that required bid documents and professional service files are maintained in order to demonstrate compliance with Local Public Contract Law and Pay-to-Play regulations for professional service contracts.	Business Administrator	Immediate Implementation
4	Only bids that meet budgeted appropriations be accepted and awarded, and that all additional transfers/appropriations are made prior to the awarding of bids'	Buildings and Grounds and Business Office to ensure that all bids are awarded within budgeted appropriations and that any additional transfers/appropriations are made prior to the awarding of bids.	Supervisor of Buildings and Grounds and Business Administrator	Immediate Implementation

5	The District record the outstanding receivable and work with the Food Service Management company to pursue collection the outstanding receivable.	Administration will record the outstanding receivable, and will work with the Food Service Management company to pursue collection of the receivable.	Food Service Company Management and the Business Administrator possibly hire a collection agency	Immediate Implementation
6	Bank reconciliations and receipts be accurately recorded and deposited within a timely manner	School Principals must adhere to the Student Activity account policy 3453 and will ensure that all bank reconciliations and receipts are properly and accurately recorded and done within a timely manner.	School Principals and Business Administrator	Immediate Implementation

Chief School Administrator

Date

Board Secretary/School Business Administrator

Date