

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

NAME OF DISTRICT Mansfield Township Elementary **COUNTY:** Warren

TYPE OF AUDIT Financial

DATE OF BOARD MEETING February 10, 2011

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Recommendation Number	Corrective Action	Method of Implementation	Individual Responsible for Implementation	Completion Date of Implementation
Finding 1: The district's Title I Targeted Assistance Program is not clearly identifiable.	Title I Targeted Assistance Program will be clearly identifiable.	Develop a detailed description of Title I program including: multiple measures used to identify participating Title I students, how students will be assessed and the frequency of these assessments, and the criteria used to enter and exit students in the Title I program.	Principal	Program description submitted to NJDOE for review by March 30, 2011.
Finding 2: The district is required to inform parents of its Title I program selection criteria . . .	Update Parent Notification Letter for Title I.	Include in Parent Notification Letter the multiple measures used to identify students as well as the clearly defined exit criteria.	Principal	Revised Parent Notification Letter submitted to NJDOE for review by March 30, 2011.

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Finding 3: The district used its Title I, Part A funds to pay for tuition reimbursement – an unallowable expense.	Explore ways to reverse charges for this unallowable expense, or if it cannot be reversed, then reimburse State.	Will investigate how to accomplish this reversal. If reversal cannot be done, then will reimburse the state for unallowable expense.	School Business Administrator	June 30, 2011
Finding 4: The district could not provide evidence of a mechanism used to distribute its written parental involvement policy.	Evidence of mechanism for distribution of parent involvement policy to be kept on file.	Policy was previously distributed at the annual parent meeting. The policy will now be mailed on the distribution date reflected in the NCLB Consolidated Application on the EWEG system. A receipt for postage along with a list of recipients will be kept on file in the main office.	Superintendent	October 2011 and ongoing
Finding 5: The district could not provide documentation to substantiate the contents of its required annual Title I parent meeting.	Documentation will be kept to substantiate the contents of our required annual Title I parent meeting.	Previous documentation included the sign-in sheet and materials distributed at the meeting. Minutes will now be taken as required in this finding.	Principal	October 2011 and ongoing

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<p>Finding 6: The district could not provide documented evidence of professional development opportunities to Title I funded staff.</p>	<p>Provide documented evidence of professional development opportunities for Title I funded staff that coincides with the district's identified priority problems as mentioned in its comprehensive needs assessment.</p>	<p>Maintain sign-in sheets and documentation of all staff development activities.</p>	<p>Principal</p>	<p>February 2011 and ongoing</p>
<p>Finding 7: The district does not have a formal plan in place on how it plans to utilize its ARRA-Title I funds.</p>	<p>Formalize a plan for utilization of ARRA-Title I, Part A funds.</p>	<p>Invoke our NCLB Stakeholder committee to devise a plan to utilize our ARRA-Title I, Part A funds which include supplemental support services for our identified Title I students.</p>	<p>Principal</p>	<p>Plan submitted to NJDOE by March 30, 2011</p>
<p>Finding 8: The district has not established a method to provide evidence of the impact the ARRA-IDEA Basic and ARRA-IDEA Preschool funded services will have on students & no established expectations for success for activities.</p>	<p>Develop a plan for the evaluation of each activity specified in the ARRA Plan.</p>	<p>Employees paid through this funding will be evaluated for effectiveness twice yearly via an evaluation form. Effectiveness of tuition expenses and professional services will be determined by the student's progress toward individualized education plan goals, teacher compilation of present levels of academic achievements and functional performance, case manager observation and performance on the NJASK.</p>	<p>Child Study Team Coordinator</p>	<p>February 2011 and June 2011 Report Cards – 4x/year PLEP – May 2011 Observation – May 2011 NJASK - Ongoing</p>

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<p>Finding 9: The district does not have the required supporting documents to verify the activity of IDEA funded staff as required by Federal law. The district funded 5 instructional aides and 1 preschool disabled teacher without sufficient time and activity logs indicating knowledge of their position funding source.</p>	<p>Time and activity logs indicating knowledge of funding source will be developed and presented to staff funded by grants.</p>	<p>Time and activity logs have been filled out for the year examined and will be filled out going forward after Board approval of grants.</p>	<p>Child Study Team Coordinator</p>	<p>February 28, 2011, and ongoing</p>
<p>Finding 10: Purchase orders reviewed did not identify the program or the target group of students for whom the school was purchasing goods or services.</p>	<p>Internal controls over the purchasing function will be enhanced with an audit trail that identifies the program and location requesting the purchase of goods and services.</p>	<p>In addition to the program identification found in the body of the purchase order, a large handwritten notation will be made at the bottom of the purchase order denoting the program for which services or goods are purchased.</p>	<p>School Business Administrator</p>	<p>Immediately and ongoing</p>

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<p>Finding 11: The district's purchasing records & payroll records have numerous disbursements that could not be reasonably verified. There were no internal documents readily available to justify transfers & no underlying control process to verify the distributions . . .</p>	<p>District will ensure that expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.</p>	<p>The Uniform Minimum Chart of Accounts will be reviewed to ensure that expenditures are charged to the appropriate general ledger account.</p>	<p>School Business Administrator</p>	<p>February 28, 2011, and ongoing</p>
<p>Recommendation 1: The district does not have formal written board policies for requesting reimbursement from the EWEG system; however, the district's practices for requesting reimbursement were verified through questions concerning the district's internal controls.</p>	<p>A policy for requesting reimbursement from the EWEG system will be developed, approved at an upcoming board meeting and submitted to the NIDOE for review.</p>	<p>A policy for requesting reimbursement from the EWEG system will be developed, approved at an upcoming board meeting and submitted to the NIDOE for review.</p>	<p>School Business Administrator</p>	<p>April 2011</p>
<p>Recommendation 2: The district's Purchasing Manual does not address the issue of contracting with disbarred vendors although there were</p>	<p>Update internal control and purchasing policies to prevent possible contracting errors from occurring.</p>	<p>Internal control and purchasing policies will be updated to prevent possible contracting errors from occurring.</p>	<p>School Business Administrator</p>	<p>April 2011</p>

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<p>administrative controls in place to prevent it from occurring in the general bid specification used by the district.</p>				
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