

**STATE OF NEW JERSEY**  
**DEPARTMENT OF EDUCATION**

**PATERSON INTERNAL AUDIT UNIT**

**BETHEL CHILD CARE CENTER**

**2009-2010 FISCAL YEAR**

**DECEMBER 2010**

**NEW JERSEY DEPARTMENT OF EDUCATION  
PATERSON INTERNAL AUDIT UNIT  
BETHEL CHILD CARE CENTER  
2009-2010 FISCAL YEAR**

**Distribution List of Final Audit Report**

Rochelle Hendricks, Acting Commissioner  
New Jersey Department of Education

Donnie Evans, State District Superintendent  
Paterson Public Schools

Ellen Wolock, Director, Office of Preschool Education  
New Jersey Department of Education

Robert J. Cicchino, Director  
Office of Fiscal Accountability and Compliance  
New Jersey Department of Education

Steven Hoffmann, Coordinating Auditor  
New Jersey Department of Education

Daniel Sackner, Supervisor of Internal Audit  
Paterson Public Schools

**NEW JERSEY DEPARTMENT OF EDUCATION  
PATERSON INTERNAL AUDIT UNIT  
BETHEL CHILD CARE CENTER  
2009-2010 FISCAL YEAR**

**EXECUTIVE SUMMARY**

The Paterson Internal Audit Unit conducted an audit of Bethel Child Care Center, a provider participating in the DOE Preschool Education Program, for compliance with the terms of the contract for the 2009-2010 fiscal year.

As a result of the audit, the auditors noted the following:

- The provider under spent the approved budget. As a result, the provider owes the district a balance of \$40,264.90.
- The provider is delinquent with payment of payroll taxes.
- The provider failed to provide benefits in accordance with the expenditure guidance.
- The auditors noted several accounting irregularities.
- Deficiency noted in the review of DOE personnel files.
- The required external audit was not completed for the current year.
- The provider has not filed federal form 990 for the audit period.

**DETAILED FINDINGS**

The Paterson Internal Audit Unit reviewed the financial records and supporting documentation in accordance with the executed contract for Bethel Child Care Center for the period September 2009 through June 2010. During this year, funds were allocated based on a presumptive budget submitted by the provider and approved by the District. The DOE budget should reflect actual costs based on a six and a half hour day and 185 day school year.

The audit scope included detailed testing to determine whether or not:

- The day care center had a current license.
- The DOE employees had criminal history record information (CHRI) results, child abuse record information (CARI) results, Mantoux Tuberculosis (TB) test results, and applicable credentials on file. The contract requires the provider to provide proof to the District, prior to the commencement of the program, that each individual employed by the contracted child care center has had a criminal history background check and that said check indicates that no criminal history record information exists on file in either the Identification Division of the Federal Bureau of Investigation or the State Bureau of Identification, which would disqualify said employee from employment pursuant to law, or that the check reveals a disqualifying offense and the individual has demonstrated rehabilitation.
- The provider properly filed federal and state tax returns.

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- The provider maintained a financial system that provides timely, accurate, current and complete disclosure of all financial activities related to the DOE agreement.
- The provider properly handled cash receipts and disbursements; and completed year-end bank reconciliation for each account handling DOE funding.
- The provider maintained the proper insurance as required by the contract.
- The provider submitted the proper supporting documentation with the quarterly expenditure reports.

Below is a summary of the audit findings:

**BETHEL CHILD CARE CENTER:**

Bethel Child Care Center (the provider) is a non-profit childcare center providing services to the children of Paterson, New Jersey. The center is located at 2-4 Auburn St. in Paterson. The provider was budgeted to serve a total of 30 DOE children. In addition, the provider also has two (2) non-DOE classrooms. The approved DOE budget totaled \$330,906.

**1. DOE Preschool Program.**

The Department of Education (DOE) funds the 6 ½ hour educational component of the DOE preschool program and the Department of Human Services (DHS) funds the wraparound component.

The Statement of Assurance signed by the Director of the childcare center certifies that the expenditure report is accurate and complete with all supporting documentation. The provider shall submit all supporting documentation including receipts for all expenditures related to DOE with each quarterly expenditure report. The Paterson Office of Early Childhood shall, based on their review of the quarterly expenditure reports, make prorated adjustments to subsequent monthly payments through the duration of the DOE contract.

Based on the results of this audit, the provider under spent the approved budget by \$40,264.90 (See exhibit A).

**Recommendation:**

The auditors recommend that the district recovers \$40,264.90 from this provider for the 2009/2010 fiscal year.

**2. The provider is delinquent with payment of payroll taxes.**

Employers are required to withhold federal and state payroll taxes and deposit them either monthly or semi-weekly. The auditors noted that the provider failed to make any payroll tax

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deposits during the quarter ending June 30<sup>th</sup> 2010. The combined balance due for federal and state taxes totaled \$27,411.33. A review of all bank statements from July through September 2010 indicated that as of September 30<sup>th</sup>, no deposits had been made. The provider has paid the payroll taxes for the quarter ending September 30<sup>th</sup>; however, the amounts for the second quarter remain outstanding as of December 8, 2010.

**Recommendation:**

The auditors recommend that the provider immediately pay all delinquent payroll taxes and provide verification of payment to the Paterson Office of Early Childhood. The district should verify on a quarterly basis that all payroll tax liabilities are paid timely. If the provider fails to pay all back taxes or fails to pay future tax liabilities in a timely manner the district should consider termination or non-renewal of the provider's contract.

**3. The provider failed to provide health benefits in accordance with the expenditure guidance.**

According to the Private Provider Expenditure Guidance for 2009-2010, benefit package expenditures for teachers and teacher assistants must include "components of health benefits (including a combination of medical, vision, prescription, and/or dental coverage), life insurance, and pension contributions comparable to benefits for in-district teachers". Even though funds are budgeted for full benefits coverage, the provider only offers medical coverage. In addition, the guidance also states that "all benefit expenditures must be based on a written, uniform policy based on an equitable standard of distribution, such as years of service or education, within each class of employee". The provider failed to demonstrate the existence of their written policy. In addition, the provider acknowledged to the auditors that there was a lapse in health benefit coverage during the audit period.

**Recommendation:**

The auditors recommend that the provider provide benefits to all employees that are in accordance with the expenditure guidance. The auditors also recommend that the provider create a formal written benefit policy.

**4. The auditors noted several accounting irregularities.**

The auditors noted several instances of accounting irregularities:

- The provider did not always properly allocate indirect costs in the general ledger. Indirect costs should be allocated between DOE, DHS, and the provider's non-DOE classes. The provider was charging certain costs to DOE but failed to allocate for both the DOE/DHS (75.51%) allocation and for the non DOE (52.63%) classrooms allocation. Examples include expenses charged to Building/Grounds Maintenance and Repair.

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- The auditors noted that a payroll check issued to a teacher contained a transposition error with the salary amount resulting in the teacher receiving \$270 less in pay. The auditors showed this to the provider and a paycheck was issued to the teacher for the difference.
- The auditors noted on more than one occasion that invoices received for copier lease payments, paving services, and utilities included late fees and/or shut off notices. The provider charged those fees to DOE; however, the auditors disallowed those fees.
- The auditors reviewed all applicable bank statements for the audit period and noted that overdraft fees totaled \$1,379.00 and NSF fees totaled \$1,011.00. The auditors noted; however, that none of these fees were charged to DOE. Even though these fees were not charged to DOE, this is an indication of improper cash management.

**Recommendation:**

The auditors recommend that the provider implements sound fiscal controls to correct the irregularities noted above. In order to achieve sound fiscal controls, the provider must properly allocate DOE related expenses in the general ledger. The provider must also enhance its cash management procedures in order to prevent late fees, shut off notices, NSF and overdraft fees.

**5. Deficiency noted in review of DOE personnel files.**

In accordance with the 2009-2010 Preschool contract, providers must obtain the appropriate credential documentation, a CARI background check and a CHRI fingerprint background check for all staff members who will be working at the center on a regularly scheduled basis. Staff members whose duties require contact with children for at least 20% of the center's weekly operating hours shall take a Mantoux Tuberculin skin test. For the 2009-2010 school year the "Private Provider Expenditure Guidance" prepared by DOE requires that providers obtain waivers from any staff member who chooses to opt out of benefits coverage. The waivers must be signed annually and must indicate proof of insurance from another source.

The auditors reviewed the personnel files for 10 Bethel Child Care employees during the audit period of September 2009 to June 2010, and found the following deficiency:

- TB test results were not on file for one current employee. At the auditors request, the current employee (floating TA) had an updated Mantoux test and the results were dated November 6, 2010.

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**Recommendation:**

The auditors recommend that in the future the Paterson Office of Early Childhood ensure that all required staff credentials are on file.

6. **The required external audit was not completed for the current year.**

N.J.A.C. 6A: 13A requires that the provider have a documented record of appropriate financial management including timely independent audits revealing no material findings and accounting systems that can accommodate financial reporting requirements. As of the date of this report, the external audits for fiscal years 2008-2009 and 2009-2010 have not been done.

**Recommendation:**

The auditors recommend that the audits be completed promptly and a copy provided to the Paterson Office of Early Childhood.

7. **The provider has not filed federal form 990 for the audit period.**

The provider has not filed a federal not-for-profit tax return form 990 for the audit period.


**Recommendation:**

The auditors recommend that the provider file a federal form 990 for the audit period.


**Auditor:**

Patricia Sewak

**Submitted by:**

  
Daniel Sackner  
Supervising Auditor

**Approved by:**

  
Steven Hoffmann  
Coordinating Auditor

BETHEL CHILDCARE  
2009/2010 FISCAL YEAR  
BUDGET VS. ACTUAL

	YTD TOTAL PEF: PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	YTD TOTAL PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK
<b>EDUCATIONAL PROGRAM COSTS</b>						
Teacher Salary	101,015.00		-4,027.00	\$ 95,821.80	\$ 1,166.20	\$ 1,166.20
Teacher Assistant Salary	57,643.00		-2,072.00	\$ 55,407.50	\$ 163.50	\$ 163.50
Floating Teacher Assistant Salary	11,823.00		-3,940.33	\$ 7,882.67	\$ (0.00)	\$ (0.00)
Teacher/Assistant Teacher Benefits	8,268.00		23,589.00	14,465.36	17,391.64	17,391.64
Substitute Teacher Stipend	\$3,300.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00
Substitute Assistant Teacher Stipend	\$2,625.00	\$0.00	\$1,313.00	\$0.00	\$1,312.00	\$1,312.00
Classroom Materials and Supplies	\$4,000.00	\$769.00	\$3,231.00	\$564.35	\$3,435.65	\$3,435.65
Classroom Technology	\$1,600.00	\$2,375.00	-\$169.00	\$2,206.00	\$0.00	\$0.00
Startup Classroom Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Startup Classroom Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Field Trips w/ Transportation	\$2,250.00	\$2,070.00	\$180.00	\$1,962.00	\$288.00	\$288.00
Family Worker Salary	\$14,646.57	\$15,792.00	-\$1,145.43	\$14,646.57	\$0.00	\$0.00
Family Worker Benefits	\$2,451.08	\$530.00	\$1,921.08	\$0.00	\$2,451.08	\$2,451.08
<b>Food-Related Costs (CACFP participant, non-reimbursable costs)</b>						
Food (for contracted preschool children only)	\$192.92	\$336.00	-\$143.08			
Food Worker Salary (cook)	\$4,206.24	\$4,545.00	-\$338.76	\$4,205.91	\$0.33	\$0.33
Food Worker Benefits (cook)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assistant Food Worker Salary (asst. cook)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assistant Food Worker Benefits (asst. cook)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Employer Payroll Taxes (For Educational Program Positions only)</b>						
Social Security (6.20%)	\$11,483.61	\$11,098.00	\$385.61	\$11,033.80	\$449.81	\$449.81
Medicare (1.45%)	\$2,685.68	\$2,653.00	\$32.68	\$2,519.50	\$166.18	\$166.18
Unemployment (2.80%)	\$5,186.15	\$5,012.00	\$174.15	\$4,143.81	\$1,042.33	\$1,042.33
Disability (0.50%)	\$926.10	\$895.00	\$31.10	\$679.97	\$246.13	\$246.13
<b>SUBTOTAL, Educational Program Costs</b>	<b>\$247,852.01</b>	<b>\$224,824.00</b>	<b>\$20,822.01</b>	<b>\$215,539.24</b>	<b>\$29,912.85</b>	<b>\$29,912.85</b>
<b>ADMINISTRATIVE SUPPORT AND INDIRECT COSTS</b>						
<b>SUPPORT COSTS</b>						
Director Salary	\$19,194.22	\$19,909.00	-\$714.78	\$19,194.22	\$0.00	\$0.00
Director Benefits	\$4,850.13	\$2,292.00	\$2,558.13	\$2,611.07	\$2,239.06	\$2,239.06
Clerical Salary	\$10,253.46	\$11,215.00	-\$961.54	\$10,253.46	\$0.00	\$0.00
Clerical Benefits	\$393.05	\$1,119.00	-\$725.95	\$2,611.07	-\$2,218.02	-\$2,218.02
Custodian Salary	\$11,302.25	\$12,544.00	-\$1,241.75	\$11,302.25	\$0.00	\$0.00
Custodian Benefits	\$2,055.86	\$0.00	\$2,055.86	\$2,611.07	-\$555.21	-\$555.21
Social Security (6.20%)	\$2,526.50	\$6,615.00	-\$4,088.50	\$2,526.50	\$0.00	\$0.00
Medicare (1.45%)	\$590.87	\$573.00	\$17.87	\$590.87	\$0.00	\$0.00
Unemployment (2.80%)	\$1,141.00	\$1,060.00	\$81.00	\$1,141.00	\$0.00	\$0.00



BETHEL CHILDCARE  
2009/2010 FISCAL YEAR  
BUDGET VS. ACTUAL

	YTD TOTAL PER PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	YTD TOTAL PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK
Disability (0.50%)	\$203.75		-\$206.25	\$203.75	\$0.00	\$0.00
<b>INDIRECT COSTS</b>						
Rent, Mortgage, Other Space Costs	\$11,564.98		-\$1,195.02	\$9,429.72	\$2,135.26	\$2,135.26
Office Equipment-\$2000 and Repair	\$596.13		-\$416.87	\$755.08	-\$158.94	-\$158.94
Office Materials and Supplies	\$979.65		\$647.65	\$335.02	\$644.63	\$644.63
Food-Related Paper Supplies	\$198.71		\$198.71	\$0.00	\$198.71	\$198.71
Cleaning Supplies	\$993.56		\$879.56	\$113.63	\$879.92	\$879.92
Food for Meetings	\$198.71		\$198.71	\$0.00	\$198.71	\$198.71
Building/Grounds Maintenance/Repair	\$1,788.40		-\$210.60	\$588.24	\$2,094.15	\$2,094.15
Utilities	\$2,861.44	\$894.00	-\$1,123.56	\$2,357.89	\$1,816.55	\$1,816.55
Telecommunications Services	\$1,192.27		\$164.27	\$0.00	\$1,192.27	\$1,192.27
Security	\$596.13		\$154.13	\$0.00	\$596.13	\$596.13
Insurance	\$2,980.67		-\$183.33	\$3,413.80	-\$433.13	-\$433.13
Accounting Fees	\$4,461.46		-\$587.54	\$4,331.76	\$129.70	\$129.70
Payroll Preparation Fees	\$1,680.70		\$1,438.70	\$88.44	\$1,612.26	\$1,612.26
Advertising	\$0.00		\$0.00			
Staff Transportation	\$0.00		\$0.00			
Profit, if Applicable (Max of 2.5% of Ed Costs)	\$0.00		\$0.00			
Subtotal of Above Administrative Support and I	\$82,603.89	\$2,207.00	-\$3,307.11	\$74,438.84	\$10,372.05	\$10,372.05
Other Approved Budgeted Costs creative curriculum.net	\$800.00		\$800.00	\$0.00	\$800.00	\$800.00
<b>SUBTOTAL, Other Approved Budgeted Cost</b>	<b>\$800.00</b>		<b>\$800.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>\$800.00</b>
<b>PROVIDER PROGRAM TOTALS</b>						
Total Cost	\$331,255.90		\$18,313.90			
Per-Pupil Cost	\$11,041.86		\$610.46			
<b>DISTRICT ADJUSTMENTS (amounts withheld to be purchased by the district) FOR DISTRICT USE ONLY</b>						
Classroom Supplies	-\$1,000.00		\$0.00		-\$1,000.00	-\$1,000.00
NAEYC step 3 and 4	\$650.00		\$0.00	\$200.00	\$450.00	\$450.00
Total Cost Less District Adjustments	\$330,905.90		\$18,313.90			
Per-Pupil Cost Less District Adjustments	\$11,030.20		\$610.46			
<b>less retro \$270 for teacher salary paid to Apaza</b>						
						-\$270.00
						\$40,264.90

**NEW JERSEY DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE  
CORRECTIVE ACTION PLAN**

CAP# \_\_\_\_\_

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program  
Office of Fiscal Accountability and Compliance (OFAC)  
Report of Examination - (Dated) \_\_\_\_\_ OFAC Case # \_\_\_\_\_

DATE OF BOARD MEETING: \_\_\_\_\_

PROVIDER CONTACT INFORMATION: Name of PROVIDER Bethel Childcare  
NAME OF DIRECTOR Rev. Allen Boyer

Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

TELEPHONE NUMBER (973) 523-8551 FAX NUMBER \_\_\_\_\_

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	DOE Preschool Program Recovery	The Provider under spent the budget, as a result the District will recover \$40,264.90 from the Provider.	Reduce monthly tuition payments to the Providers.	Susana Peron	June 2011

Ann W. Ewen  
Chief School Administrator  
Traci Skolking  
Fiscal Specialist

2/24/11 Date  
1-17-11 Date  
Carl D. Bunker  
Board Secretary/Business Administrator  
\_\_\_\_\_  
Provider

3-2-11 Date  
\_\_\_\_\_  
Date

**NEW JERSEY DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE  
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NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program  
Office of Fiscal Accountability and Compliance (OFAC)  
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DATE OF BOARD MEETING: \_\_\_\_\_

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NAME OF DIRECTOR Rev. Allen Boyer  
Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

TELEPHONE NUMBER (973) 523-8551 FAX NUMBER \_\_\_\_\_

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
2	The Provider is delinquent with payment of payroll taxes.	The District will direct the Provider to immediately pay all payroll taxes. The District will verify that payroll taxes have been paid.	Request documentation that payroll taxes have been paid.	Susana Peron	June 2011

Dan W. Egan \_\_\_\_\_ Date 2/24/11  
Chief School Administrator  
Ray Scholing \_\_\_\_\_ Date 1-14-11  
Fiscal Specialist  
[Signature] \_\_\_\_\_ Date \_\_\_\_\_  
Board Secretary/Business Administrator  
[Signature] \_\_\_\_\_ Date \_\_\_\_\_  
Provider

NEW JERSEY DEPARTMENT OF EDUCATION  
 OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
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NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

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DATE OF BOARD MEETING: \_\_\_\_\_

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 Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

TELEPHONE NUMBER (973) 523-8551 FAX NUMBER \_\_\_\_\_

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3	The Provider failed to provide health benefits in accordance with the expenditure guidance.	The District will direct the Provider to comply with State expenditure guidance by offering all benefits listed. The District will direct the Provider to generate a written benefit policy.	Request and review the provider benefit policy. Ensure all benefits are offered to Provider's staff.	Susana Peron	June 2011

Dan W. Egan  
 Chief School Administrator  
Tom Schelling  
 Fiscal Specialist

3/24/11 Date  
Board Secretary/Business Administrator  
1-14-11 Date  
 Provider

3-7-11 Date

**NEW JERSEY DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE  
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NAME OF DIRECTOR Rev. Allen Boyer

Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

TELEPHONE NUMBER (973) 523-8551

FAX NUMBER \_\_\_\_\_

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4	The auditors noted several accounting irregularities.	The District will direct the Provider to implement fiscal control that will eliminate accounting errors and promote procedures to prevent bank and vendor charges, fees and shut-off notices.	Continue to review general ledger and Bank statements to ensure accounting controls are in place.	Susana Peron	June 2011

Alan W. Egan 2/24/11 3-7-11  
 Chief School Administrator Date Board Secretary/Business Administrator Date  
Tom Schelling 1-14-11  
 Fiscal Specialist Date Provider

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Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

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5	Deficiency noted in review of DOE personnel files.	The District will continue DOE site visits to review background checks. The District will request that the Provider Require timely physicals from staff.	The DECE will do site visits and will continue to review the centers' staff documentation.	Susana Peron	June 2011

Don W. Egan  
Chief School Administrator

Terri Schelling  
Fiscal Specialist

2/24/11 Date  
1-14-11 Date

[Signature]  
Board Secretary/Business Administrator

[Signature] Provider

3-2-11  
Date

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FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
6	The required external audit was not completed for the current year.	The DECE will request that the Provider submit to the District copies of the independent audits.	Written requests to the Providers for submission of copies of the independent audits.	Susana Peron	June 2011

Alon W. Egan  
 Chief School Administrator  
Tom Scholting  
 Fiscal Specialist

2/24/11 Date  
1-14-11 Date  
Board Secretary/Business Administrator Provider

3-2-11 Date  
 \_\_\_\_\_ Date

**NEW JERSEY DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE  
CORRECTIVE ACTION PLAN**

CAP# \_\_\_\_\_

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program  
Office of Fiscal Accountability and Compliance (OFAC)  
Report of Examination - (Dated) \_\_\_\_\_ OFAC Case # \_\_\_\_\_

DATE OF BOARD MEETING: \_\_\_\_\_

PROVIDER CONTACT INFORMATION: Name of PROVIDER Bethel Childcare

NAME OF DIRECTOR Rev. Allen Boyer

Address of Provider: 2-4 Auburn Street Paterson, NJ 07501

TELEPHONE NUMBER (973) 523-8551

FAX NUMBER \_\_\_\_\_

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
7	The provider has not filed federal form 990 for the audit period.	The District will direct the Provider to file IRS form 990. Not-for-profit tax return.	The District will request IRS form 990 from the Provider.	Susana Peron	June 2011

Don W. Egan \_\_\_\_\_ Date 2/24/11  
Chief School Administrator Board Secretary/Business Administrator

Tom Scholing \_\_\_\_\_ Date 1-14-11  
Fiscal Specialist Provider

[Signature] \_\_\_\_\_ Date 3-7-11  
Date