

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic

Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-001	There were instances where the district did not accurately account for various fixed assets purchased with grant funds during the year.	The district's Fixed Asset accounting and reporting system be updated to reflect all additions, deletions, and depreciation expenses on an annual basis.	Review acquisition report to include function 720 (buildings) as well as (730) Equipment for general fund and special revenue when determining fixed assets. This will ensure all expenses are included when inputting tag information into accounting software.	Kennia Fulgencio Lance Gaines	2/1/2025
2024-002	There were instances in which information entered into the student applications for NTE Homeless Reimbursement Aid did not agree to the supporting documentation used to prepare the NTE Homeless Reimbursement workpapers.	The district should review the individual student on-line forms prior to the final submission of the NTE Homeless Reimbursement application to ensure the forms are complete and the information agrees to the supporting documentation.	Teams will continue to review the Student Information System (SIS) data on the date of report submission to ensure its accuracy. The system will flag any changes made to enrollment status or attendance dates, particularly those affecting students identified under the McKinney-Vento Act. When such changes occur, the McKinney-Vento team will be alerted to ensure proper data management. Additional communication will be exchanged with school personnel to refrain from making any changes to the enrollment or attendance records of students identified as McKinney-Vento without prior coordination with the McKinney-Vento team. This helps maintain the integrity and accuracy of the data submitted.	Cheryl Coy Tanya Cain Tiffany Jacobs Brenda Sanchez	2/1/2025

Chief School Administrator:

Date:

Board Secretary/ School Business Administrator:

Date:

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic


Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-003	There were instances in which invoices/supporting documentation for items purchased were not provided for review at the time of audit and in some instances, sales tax was paid	The district should ensure that all invoices/supporting documentation are available at the time of the audit and that sales tax exemptions are enforced.	Principals/Treasurers/Assistant Superintendents will be notified of such requirements at the beginning of the school year and reinforced during quarterly reconciliations done by the accounting department.	Principals, Asst. Superintendents, Accounting Office	2/1/2025
2024-004	There were instances in which valid New Jersey Household Information Survey Forms required to support the number of students reported as low income were not available for audit.	The district should maintain the completed valid New Jersey Household Information Survey Forms	Send reminders to schools to verify that all surveys have been accounted for at their location and sent to the MIS Department. Work with schools to verify that the lunch status for those students qualifying through the Household survey form that are entered into the student information system matches the count of the forms being sent to MIS department. Reinforce during training that schools should enter a lunch status only for students who qualify through the Household Survey process, otherwise, status should be blank. Review the current 24-25 household surveys for inconsistencies so that any correctable errors can be resolved prior to the audit for 24-25 school year. Provide the auditors with an early test sample of	Lenny Moore – Director MIS	2/1/2025

Chief School Administrator: 

Date: 2/24/25

Board Secretary/ School Business Administrator: 

Date: 2/4/25

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use exact language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic

Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-004 (cont.)	There were instances in which valid New Jersey Household Information Survey Forms required to support the number of students reported as low income were not available for audit.	The district should maintain the completed valid New Jersey Household Information Survey Forms	surveys prior to the final submission to the State (usually the first Friday in December) for review.	Lenny Moore – Director MIS	2/1/2025
2024-005	There were instances in which errors were revealed on the 2024-2025 Application for State School Aid in the following: On-Roll (37), On-Roll Special Education (34), Resident Low Income (27), Resident LEP Low Income (36), Resident LEP not Low Income (18).	The district should update workpapers to reflect corrections made during the review process prior to entering the counts into the ASSA Data Listing to ensure the workpapers agree to what is reported.	-The MIS Department will work with school secretaries and registrar to ensure adjustments to school registers done after the snapshot date are reported to the department, so that they can be reflected when entering the counts into the ASSA Data Listing. -Reinforce during training that schools should enter a lunch status only for students who qualify through the Household Survey process, otherwise, status should be blank. -Review the current 24-25 household surveys for inconsistencies so that any correctable errors can be resolved prior to the audit for 24-25 school year. Provide the auditors with an early test sample of surveys before the final submission to the State (usually the first Friday in December) for review.	Lenny Moore – Director MIS	2/1/2025

Chief School Administrator:

Date:

Board Secretary/ School Business Administrator:

Date:

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic

Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-006 (a)	There were (42) students included in the 2023-24 DRTRS Summary Lines #A4-A5 who were not listed on the Charter School Application for Transportation or B8T	The district should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS	The district's responsibility is to prepare the "Nonpublic School Transportation Summary" (B8T) and submit it to the nonpublic schools for January and May certifications. The DRTRS is processed in November. Due to the timing of the DRTRS not aligning with the procedures outlined by the State, we will implement an additional certification check in late October to ensure no student is input into the DRTRS. Designated staff on the transportation team will make calls/emails to get confirmation of students' enrollment prior to entering them in the DRTRS.	Lisa Vainieri & Teresa Afonso	2/1/2025
2024-006 (b)	There was (1) student included in the 2023-24 DRTRS Summary #A4 whose information was incorrectly reported on the Charter School Application for Transportation or B8T	The district should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS	The district's responsibility is to prepare the "Nonpublic School Transportation Summary" (B8T) and submit it to the nonpublic schools for January and May certifications. The DRTRS is processed in November. Due to the timing of the DRTRS not aligning with the procedures outlined by the State, we will implement an additional certification check in late October to ensure no student is input into the DRTRS. Designated staff on the transportation	Lisa Vainieri & Teresa Afonso	2/1/2025

Chief School Administrator:

Date:

Board Secretary/ School Business Administrator:

Date:

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic

Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-006 (b) cont.	There was (1) student included in the 2023-24 DRTRS Summary #A4 whose information was incorrectly reported on the Charter School Application for Transportation or B8T	There was (1) student included in the 2023-24 DRTRS Summary #A4 whose information was incorrectly reported on the Charter School Application for Transportation or B8T	team will make calls/emails to get confirmation of students' enrollment prior to entering them in the DRTRS.	Lisa Vainieri & Teresa Afonso	2/1/2025
2024-006 (c)	There was (1) student included in the 2023-24 DRTRS Summary Lince #A7 who was deemed ineligible per the B6T application	The district should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS	The district's responsibility is to prepare the "Nonpublic School Transportation Summary" (B8T) and submit it to the nonpublic schools for January and May certifications. The DRTRS is processed in November. Due to the timing of the DRTRS not aligning with the procedures outlined by the State, we will implement an additional certification check in late October to ensure no student is input into the DRTRS. Designated staff on the transportation team will make calls/emails to get confirmation of students' enrollment prior to entering them in the DRTRS.	Lisa Vainieri & Teresa Afonso	2/1/2025

Chief School Administrator:

Date:

Board Secretary/ School Business Administrator:

Date:

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic


Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-006 (d)	There were (7) students included in the 2023-24 DRTRS Summary Line #A7 who was not listed on the Out-of-District's B8T report for one or both semesters	The district should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS	The district's responsibility is to prepare the "Nonpublic School Transportation Summary" (B8T) and submit it to the nonpublic schools for January and May certifications. The DRTRS is processed in November. Due to the timing of the DRTRS not aligning with the procedures outlined by the State, we will implement an additional certification check in late October to ensure no student is input into the DRTRS. Designated staff on the transportation team will make calls/emails to get confirmation of students' enrollment prior to entering them in the DRTRS	Lisa Vainieri & Teresa Afonso	2/1/2025

Chief School Administrator: 

Date: 2/20/25

Board Secretary/ School Business Administrator: 

Date: 2/14/25

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2024
Prepare only when there is a finding(s) in the ACFR or AMR

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: CAP@ag.nj.gov

School District/Charter/Renaissance School Project: Paterson Public Schools

County: Passaic

Contact Person: June Gray

Type of Audit: Annual Comprehensive Financial Report

Email Address / Telephone Number: jgray@paterson.k12.nj.us/973-321-0775

Date of Board Meeting: 2-5-2025

A	B	C	D	E	F
ACFR/AMR (1) Finding #	Finding (Condition) (1)	Recommendation (1)	Method of Implementation (2)	Person Responsible for Implementation	Implementation Date
2024-006 (e)	There were (85) students included in the 2023-24 DRTRS Summary Line #A7 whose B6T application was not signed nor dated by the authorized officials, resulting in the inability to determine eligibility as of 10/13/24	The district should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS	Designated staff will sign and date all B6Ts upon receipt. Before entering students into the DRTRS, all B6Ts will be checked once again to ensure accuracy and completion.	Lisa Vainieri & Teresa Afonso	2/1/2025

Chief School Administrator:

Date:

Board Secretary/ School Business Administrator:

Date:

(1) Columns A, B & C: Please use exact language from ACFR or AMR. If finding(s) is reported in both ACFR & AMR use extract language from ACFR.

(2) Column D: Please describe the LEA's Method of Implementation to ensure the finding(s) will not recur.