

CORRECTIVE ACTION PLAN

Name of School: **Paterson Public School**
 Type of Audit: **ACFR**
 Date of Board Meeting: **March 13, 2024**
 Contact Person: **Richard L. Matthews**
 Telephone Number: **973-321-0772**

County: Passaic

FINDINGS AND RECOMMENDATION	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p>Finding 2023-001: The Net Payroll Account has negative reconciled balance as of June 30, 2023. This was mostly due to stale dated checks, which need to be cancelled. Recommendation: More care be taken to ensure sufficient funds are available prior to the issuance of checks.</p>	<p>More care be taken to ensure sufficient funds are available in book balance prior to the issuance of checks.</p>	<p>Review and reconcile book balances to bank balances and clear prior year stale dated checks from bank listing at year end to ensure available funds for all district accounts.</p>	<p>Katori Walton, Comptroller</p>	<p>June 30, 2024</p>
<p>Finding 2023-002: 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. Recommendation: The district should review the individual student on-line forms prior to final submission of the NTE Homeless Reimbursement application to ensure the forms are complete and the information agrees to the supporting documentation.</p>	<p>The district will review the individual student on-line forms prior to final submission of the NTE Homeless Reimbursement application to ensure the forms are complete and the information agrees to the supporting documentation.</p>	<p>McKinney Vento Team will review each individual application prior to any submission. The review process will be completed by no less than two parties within the department prior to submission. All data will be reconciled between the student information system, internal spreadsheet database, and internal applications prior to submissions.</p>	<p>Cheryl Coy, Assistant Superintendent of Special Education and Services</p>	<p>Will be an on-going process to ensure accuracy of annual data submissions.</p>
<p>Finding 2023-003: There were instances in which contracts for out-of-district tuition were missing required signatures. Recommendation: More care be taken to ensure all tuition contracts contain all required signatures.</p>	<p>More care be taken to ensure all tuition contracts contain all required signatures.</p>	<p>Signature lines will be identified, highlighted, and flagged for signature. Contracts will be reviewed prior to submission to the Superintendent for board approval.</p>	<p>Cheryl Coy, Assistant Superintendent of Special Education and Services</p>	<p>Will be an on-going process to ensure accuracy of contract submissions.</p>
<p>Finding 2023-004: There were instances in which invoices/supporting documentation for items purchased was not provided for review at the time of audit and in some instances, sales tax was paid.</p>	<p>A memo at the beginning of each school year will be sent to Principals and Treasurer reminding them of required documentation. Included will be the districts tax exemption form. Also, in reviewing the Student Activities books the Accounting</p>	<p>-Send out Beginning of Year Memo -Send out tax exemption form with clear details. -Review books for all backup documentation. Follow up with the school Principal when needed.</p>	<p>Kennia Fulgencio, Supervisor of Accounting</p>	<p>Will be an on-going process.</p>


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<p>Recommendation: The District should ensure that all invoices/supporting documentation is available for review at the time of audit and the sales tax exemption be enforced pursuant to N.J.S.A. 54:B32B-1. Any reimbursements made by the district should be net of the sales tax.</p> <p>Finding 2023-005: 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.</p> <p>Recommendation: The district should maintain the completed valid New Jersey Household Information Survey Forms.</p>	<p>Department will make sure all backup documentation is provided and no sales tax is included. Following up with the Principal and Treasurer is required.</p> <p>During the Household survey collection period, 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. Update training documentation to reinforce only entering a lunch status for those students who qualify through the Household Survey process. The MIS department will continue to ensure that all forms are accounted for and stored in a secure location.</p>	<p>The MIS Department will continue emphasize during the yearly Household Survey Training sessions the importance of making sure all students who qualify through the Household survey process has a valid, completed form prior to entering the information into the student information system. Weekly email reminders will be sent out to the designated staff as a reminder to maintain accurate lunch status information in the SIS with the household survey as the backup and to send all valid, completed forms to the MIS Department.</p>	<p>Lenny Moore, Director of Management Information Systems</p>	<p>The Household Survey process starts in August each year. The training for the designated point people occurs at the end of August through mid-September. All training documentation will be updated to reflect the corrective action plans and ready to turnkey during those training sessions.</p>


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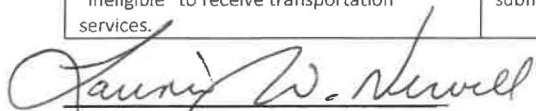
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<p>Finding 2023-006: There were instances in which the workpapers provided by the District were not in agreement with what was reported on the 2023-2024 ASSA Data Listing. The following errors were noted in the following categories: On Roll Register (3), On Roll Special Education (-3), Resident Low Income (11), Resident LEP Low Income (6), Resident LEP Not Low Income (4). In addition, our test work revealed errors in the following categories: On-Roll Special Education (10), Resident LEP Low Income (51), Resident LEP Not Low Income (3), Resident Low Income (23). Recommendation: The District should update workpapers to reflect correction made during the review process prior to entering the counts into the ASSA Data Listing to ensure the workpapers agree to what is reported.</p> <p>Finding 2023-007: There were ineligible students included in the 2022-23 District Report of Transported Resident Students (DRTRS). The following errors were noted:</p> <p>a. There was (1) student included in the 2022-23 DRTRS Summary Line #A7 whose B6T application was received by the district after October 14, 2022.</p> <p>b. There was (1) student included in the 2022-23 DRTRS Summary Line #A7 whose B6T application deemed the student as "ineligible" to receive transportation services.</p>	<p>There needs to be additional training provided to make sure the ASSA workpaper data is being accurately entered so that it matches what is reported in the ASSA Data Listing. Each school needs to identify the person(s) responsible for their section of the ASSA workpapers so that the proper training can be provided. There should also be ongoing weekly communications with each school's registrar or secretary reminding them the importance of re-printing and sending the latest register summary to the MIS Department for any updates to students enrolled prior to the snapshot date (usually 10/15).</p> <p>The Transportation Team will ensure dates are followed and data is checked before entering into the DRTRS.</p> <p>All applications will be properly marked and match the DRTRS report. Data for DRTRS will be checked before submission.</p>	<p>The MIS Department will send out communications to identify responsible parties for completing the ASSA workpapers. Once those people are identified, the department will conduct training on how to complete the ASSA workpaper information. The MIS Department will send out reminders to secretaries and registrars that any changes to register information done after the snapshot date (usually 10/15) but prior to the end of November should be reported to the department. The registers should be updated to reflect the change as well as any changes on the ASSA workpapers, with all updated registers sent to the MIS Department.</p> <p>The transportation Team will utilize the routing system, Transfinder, to input data. Data will then be checked to ensure dates are input and accurately used to complete the DRTRS.</p> <p>The transportation Team will utilize the routing system, Transfinder, to input data. Data will then be checked to ensure all ineligible students are removed from DRTRS.</p>	<p>Lenny Moore, Director of Management Information Systems</p> <p>Lisa Vaineri-Marshall, Director of Student Assignment Services and Transportation/Theresa Alfonso, Deputy Director of Transportation</p> <p>Assignment Services and Transportation/Theresa Alfonso, Deputy Director of Transportation</p>	<p>The ASSA data collection period starts in August/September each year. The training for completing the ASSA workpapers can occur mid-September once each school designates their point person. All training documentation will be updated to reflect the corrective action plans and ready to turnkey during those training sessions.</p> <p>Beginning 2/7/2024 and ongoing</p> <p>Beginning 2/7/2024 and ongoing</p>


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<p>c. There were (8) students included in the 2022-23 DRTRS Summary Line #A8 and (1) student included in the 2022-23 DRTRS Summary Line #B1 who did not have Specialized Transportation Services noted on their IEP on or before October 14, 2022. Recommendation: The District should ensure that documentation is accurately maintained and up to date prior to entering the counts for DRTRS.</p>	<p>The special education department will implement a process for all applications for transportation to be cross-checked by the CST and Supervisors.</p>	<p>The CST and Supervisors in the Special Education Department will cross-check the application for transportation against the related services page developed in the IEP.</p>	<p>Assignment Services and Transportation/Theresa Alfonso, Deputy Director of Transportation</p>	<p>Beginning 2/7/2024 and ongoing</p>


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