

**CORRECTIVE ACTION PLAN**

NAME OF SCHOOL: Trenton Board of Education / Business Office COUNTY: Mercer

TYPE OF AUDIT: Annual

DATE OF BOARD MEETING: August 22, 2011

CONTACT PERSON: Dr. Priscilla Dawson-Executive Director of Restructured School and Title funds  
Pearl Charatz- Executive Director of Special Services



TELEPHONE NUMBER: (609) 656-5770

|                             | <b>RECOMMENDATION NUMBER</b> | <b>RECOMMENDATION BY AUDITORS</b>   | <b>IMPLEMENTATION</b>   | <b>PERSON RESPONSIBLE FOR IMPLEMENTATION</b>                                | <b>COMPLETION DATE OF IMPLEMENTATION</b>                    |
|-----------------------------|------------------------------|---|---|---|---|
| <u>Title I</u>              |                              |   |   |   |   |
| <u>Title I Unified Plan</u> | 1                            | Recommend that district update the Unified Plan for its intent and for funds spent.   | Unified Plan was updated 8/4/11.  | Executive Director of Title Programs / Coordinator of Title I Programs      | 8/4/2011  |
| <u>Parental Involvement</u> | 2                            | Recommend the district provide document evidence how it distributed its written parent involvement policy to its parents/guardians                    | Parent policy was distributed to parents at parent meetings, presented electronically via power point presentation and Trenton NCLB webpage | Executive Director of Title Programs / Coordinator of Title I Programs      | 8/24/2010,<br>9/28,2010,10/5/2010                           |
|                             | 3                            | Recommend the district submit the required meeting minutes/notes, sign in sheets, and the agendas from these parent meetings to the NJDOE for review. | See attachments; will make sure that meeting notes are taken and placed as a part of the file for future meetings                           | Executive Director of Title Programs / Coordinator of Title I Programs      | 8/19/2010, will take meeting notes beginning 8/17/2011      |
| <u>Third Party Provider</u> | 4                            | Recommend the district provide a copy of its contract with the third party provider for services rendered to nonpublic schools.                       | Contract with third party provider for services rendered to nonpublic schools is attached.  | Executive Director of Title Programs/Coordinator and Business Administrator | 4/11/2011   |
| <u>Nonpublic Schools</u>    | 5                            | Recommend the district provide multiple educationally related criteria's to identify its nonpublic students for Title I services.                     | Multiple educational criteria is provided at meeting with Non-public school officials; will include in future mailings                      | Executive Director of Title Programs / Coordinator of Title I Programs      | 9/10/2010 and future mailings and meetings beginning 9/2011 |
| <u>ARRA - Title I funds</u> | 6                            | Recommend the district reverse expenditures charged to Title I funds.   | The program and business office will meet to review expenditures and, if needed, will reverse expenditures not allowed by grant.            | Executive Director Title Programs/ Comptroller                              | 8/2011  |

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|                                    | 7                            | Recommend the district implement a mechanism to measure and track the results of programs/services.  | Executive Director of Funded Programs and the Executive Director of Curriculum will develop and maintain mechanism for tracking results of services   | Executive Director of Title Programs / Coordinator of Title I Programs                    | 9/1/2011  |
|                                    | 8                            | Recommend the district provide detailed agendas, notes, sign in sheets, information on content areas discussed .   | Records are maintained in the Curriculum Office; will continue to seek more effective ways of maintenance of records  | Executive Director of Title Programs / Coordinator of Title I Programs                    | On-going, discussion of new maintenance system beginning 9/2011 |
| <b>Title I Paraprofessionals</b>   | 9                            | Recommend the district provide evidence that one paraprofessional has met the requirements for instructional paraprofessionals in Title I school wide program. | Paraprofessional was fired by the Board on March 28, 2011.  | Executive Director of Title Programs /Executive Director of Human Resources               | 3/28/2011   |
| <b><u>SES Programs</u></b>         | 10                           | Recommend the district implement procedures to start the SES program by November 1, 2011 for the 2011-2012 school year.  | Corrective Action Plan submitted to the state on 3/15/2011  | Executive Director of Title Programs / Coordinator of Title I Programs                    | Implementation begins 9/1/2011                                  |
| <b><u>Non-allowable items</u></b>  | 11                           | Recommend the district reverse expenditures for unallowable costs and those charged to the wrong programs.   | Director will initiate a budget transfer for any ARRA unallowable costs and those charged to the wrong programs. Going forward, the program office will identify the funds to be used for purchases and the business office will verify accuracy. | Executive Director of Title Programs / Coordinator of Title I Programs/Comptroller        | 9/01/2011   |
| <b><u>ARRA - Title I funds</u></b> | 12                           | Recommend the district reconcile its budget to correspond to the Title I school-level allocations reflected in the 2009-2010 ARRA -Title I Funding.            | The district submitted an amendment to the ARRA grant via EWEG on 8/04/11. The amendment was subsequently approved by the DOE on 8/04/11.   | Executive Director of Title Programs / Coordinator of Title I Programs/Comptroller        | 8/4/2011  |
| <b><u>SES Programs</u></b>         | 13                           | Recommend the district track its restricted reserves to ensure and verify spending of restricted amounts.  | Tracking of restricted reserves and verification of restricted spending will be implemented   | Executive Director of Title Programs / Coordinator of Title I Programs/Compliance Officer | 9/1/2011  |

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| <b>IDEA</b>                       |                              |   |   |   |  |
| <u>ARRA - IDEA</u>                | <b>14</b>                    | Recommend the district compare its local spending plan to the ARRA spending plan in EWEG.   | The district submitted an amendment to the ARRA grant via EWEG on 4/28/11. The amendment was subsequently approved by the DOE on 6/8/11.  | Executive Director of Special Services  | 6/8/2011                                 |
| <u>Miscoded Purchase Orders</u>   | <b>15</b>                    | Recommend the district improve internal controls and communication between the grant's office and program office developing a budget.   | The business office will schedule monthly meetings with the Director of Special Services to review expenditures.  | Executive Director of Special Services/Comptroller/Senior Accountant Accounts Payable | 9/1/2011                                 |
| <u>Non-allowable Costs</u>        | <b>16</b>                    | Recommend the district reverse the charges to the grant and reallocate state and local funds for the costs attributed to the nonpublic school.  | Director will initiate a budget transfer for any ARRA costs attributed to a nonpublic school. Going forward, the program office will identify the funds to be used for purchases and the business office will verify accuracy.  | Executive Director of Special Services  | 9/1/2011                                 |
| <u>Early Intervening Services</u> | <b>17</b>                    | Recommend the district develop criteria for identifying at-risk students and referring them for early intervening services.   | Grant is completed. If additional grants have an early intervening services component, the district will provide a more detailed explanation of the criteria to be used to identify "at risk" students.   | Executive Director of Special Services  | Complete                                 |
| <u>Staffing</u>                   | <b>18</b>                    | Recommend the district submit for review and approval a rationale/justification statement and supporting documentation to support salary expenditures.  | In accordance with item 4 in the ARRA plan, the district hired additional staff and expanded in-district special education programs. The newly created classes, funded through ARRA, serve students with behavioral disabilities, autism and preschool disabilities. By opening these additional classes, the district was able to provide services to student in district rather than sending them to more restrictive out-of-district programs. | Executive Director of Special Services  | Complete                                 |
| <u>Purchase Orders</u>            | <b>19</b>                    | Recommend the district conduct an internal review of purchase orders charged to the IDEA FY 2009-2010 grant and ARRA-IDEA grant to ensure that only allowable expenditures are charge to the grant. | The program and business office will meet to review expenditures and, if needed, complete a transfer for any no allowable costs.  | Executive Director of Special Services/Business Services Coordinator                  | 9/1/2011                                 |
|                                   |                              |   |   |   |  |

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| <u>Third Party Contracts</u>                              | <b>20</b>                    | Recommend the district strengthen its internal controls and communication between the grant's office and the program office when entering into third party contracts with vendors. | All contracts are reviewed by the Executive Director of Human Resources and signed by the Business Administrator/Board Secretary.                 | Executive Director of Special Services/Comptroller        | Complete                                 |
| <u>IEP's</u>  | <b>21</b>                    | Recommend the district list specialized materials and devices purchased to support instructional programs for students with disabilities in their IEP's.                           | When specialized materials are purchased through the grant, they typically are as a result of student(s) needs indicated in the IEP.              | Executive Director of Special Services                    | Complete                                 |
| <u>Charter Schools</u>                                    | <b>22</b>                    | Recommend the district recover funds from the vendor for services billed and not provided.   | Vendor billed the district in error, however Bayada Nurses acknowledged the error and is forwarding a refund to the district.                     | Comptroller/Senior Accountant Accounts Payable            | 9/1/2011                                 |
| <b><u>ADMINISTRATION RECOMMENDATIONS/NOT FINDINGS</u></b> |                              |  |   |   |  |
| <u>Training</u>   | <b>1</b>                     | Recommend the district attend the training sessions offered and keep a log of the attendees.   |   | Superintendent  |  |
| <u>Reimbursement from the EWEG system</u>                 | <b>2</b>                     | Recommend the district have a formal board policy concerning the reimbursement of grant funds and should submit this to the NJDOE for review.                                      | The business office will work in collaboration with the policy committee to implement a board policy concerning the reimbursement of grant funds. | Business Administrator/Comptroller/Board Policy Committee | 12/1/2011                                |
| <u>Disbarred Vendors</u>                                  | <b>3</b>                     | Recommend the district address the issue of contracting with disbarred vendors.  | School districts follow state procurement regulations for disbarred vendors.  | Business Administrator /Coordinator of Business Services  | 6/30/2010                                |
| <u>Open and Competitive Bids</u>                          | <b>4</b>                     | Recommend the district use open and competitive procedures Where at all possible.  | The district does use open and competitive bidding when needed.   | Business Administrator /Coordinator of Business Services  | 6/30/2010                                |

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