

**RIDGEWOOD PUBLIC SCHOOLS
CORRECTIVE ACTION PLAN
FY09 AUDIT**

Superintendent
Dr. Daniel Fishbein

Assistant Superintendent for Business/Board Secretary
Angelo DeSimone

PRESENTED AT THE PUBLIC MEETING OF DECEMBER 20, 2010

Audit Area	Auditor's Finding	Auditor's Recommendation	Corrective Action	Implementation Date	Primary Responsibility	Status
Payroll Account 2009-1	Employee who was out for an extended period was paid in excess of available sick, personal and vacation time.	Board institute procedures to timely coordinate payroll payments with actual available sick, personal, or vacation time records.	The H/R department establish a procedure to define and monitor extended leaves and the availability of paid leave	Immediately	Business Administrator Manager of Payroll Manager of Human Resources	Complete
Board Secretary's Records 2009-2	The board did not receive required financial reports in a timely manner and the board did not acknowledge the non-receipt of these reports.	All required reporting be submitted in a timely fashion and receipt or non-receipt of reports is noted in the Board Minutes.	Work with CMT/alio to ensure reporting modules and system rollover procedures work correctly.	Immediately	Business Administrator Assistant BA Assistant Board Secretary	Complete
Board Secretary's Records 2009-3	Capital asset records were not updated for additions and disposals of capital assets made during the year.	The capital asset records be updated in a timely manner, but at least quarterly, for the additions and disposals of capital assets.	The alio accounting package will have a direct/automatic interface between the fixed assets module and the purchasing system.	March 1, 2010	Business Administrator Assistant BA Purchasing Coordinator	Complete

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Surplus Appropriation 2009-4	The district appropriated surplus to pay the balance due on the 2008-2009 PERS pension contribution but failed to obtain county superintendent approval	The District should obtain county superintendent approval for the additional appropriation of surplus pursuant to NJAC 6A:23-2.11 (b) and NJAC 6A:23A-13.3(b).	Ensure appropriations from surplus are presented to the county superintendent for approval.	Immediately	Business Administrator Assistant Board Secretary	Complete
Financial Policies 2009-5	Policies required by the Fiscal Accountability, Efficiency, and Budgeting Regulations were not adopted by June 30, 2009.	No recommendation since the board is in the process of revising all their policies and the aforementioned policies are included in the policies under review.	Review and adopt the required policies.	1 st reading of new policies is November 16, 2009	Business Administrator Superintendent	Complete
School Purchasing Programs 2009-6	The district bid for transportation for student activities and athletic events, however one school used a different vendor for certain events	Instruct all school to use the vendor who was awarded the transportation bid for student activities and athletic events	Inform all school to use the vendor who was awarded the transportation bid for student activities and athletic events	Immediately	Business Administrator Assistant BA Purchasing Coordinator	Complete
School Purchasing Programs 2009-7	A second quote was not available for audit for one purchase.	The board should obtain and have available for audit all quotes for purchases that exceed the quote threshold and attach the quotes to the relevant purchase orders.	Obtain and have available for audit all appropriate quotes and attach the quotes to the relevant purchase orders.	Immediately	Business Administrator Assistant BA Purchasing Coordinator	Complete

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Student Body Activities 2009-8	Several schools and the athletic account did not adhere to state and district policies and procedures concerning signatures, certification, and supporting documentation.	All schools and the athletic department adhere to state and district policies and procedures concerning obtaining of claim vouchers and supporting documentation, maintaining books and records, authorized signatures on checks, and payments	Install Quick Books Accounting in each school, train the appropriate staff and provide written procedures as to the requirements to properly administer school accounts.	February 1, 2010	Business Administrator Assistant BA Purchasing Coordinator	Complete