

**RIDGEWOOD PUBLIC SCHOOLS
CORRECTIVE ACTION PLAN
FY14 AUDIT**



Superintendent
Dr. Daniel Fishbein



Business Administrator/Board Secretary
Dr. Alfredo Aguilar

PRESENTED AT THE PUBLIC MEETING OF DECEMBER 15, 2014

Audit Area	Auditor's Finding	Auditor's Recommendation	Corrective Action	Implementation Date	Primary Responsibility	Status
Board Secretary's Records 2014-1	During our audit of Food Service Enterprise Fund, we noted that the District generated an overall deficit in total net position in the amount of \$35,377.	The Board examine the operations of the Food Service Enterprise Fund and develop corrective action to eliminate the overall deficit in net position.	District will take steps to increase food service profitability.	Immediately	Business Administrator Assistant Business Administrator - Finance	
Board Secretary's Records 2014-2	In accordance with N.J.A.C. 6A:23A-5.3 every school district shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) Program. "Maximum participation" is defined as obtaining a 90 percent return rate of parental consent forms for all SEMI eligible students. During our audit of the District's SEMI program, we noted that the District did not achieve maximum participation in the program.	The District take the necessary steps to either ensure maximum participation in the SEMI program or pursue obtaining a waiver of the requirements.	Coordinate with district Grants Specialist to process program waiver.	Immediately	Business Administrator Assistant Business Administrator - Finance	
Board Secretary's Records 2014-3	During our test of the District's purchasing process, we noted six out of forty items tested where the invoice date preceded the purchase order date, thus evidencing the fact that the item was not properly encumbered.	The District strengthen controls to ensure the purchasing process is properly adhered to, as it relates to ensuring purchases are properly encumbered prior to liabilities being incurred.	Purchasing coordinator will provide additional training to all staff reminding them that purchase orders must be entered and approved before services are provided.	Immediately	Business Administrator Purchasing Coordinator	
Board Secretary's Records	During our testing of the District's travel policy, we noted three instances where individuals attended a school conference, prior to	The District strengthen controls over the travel policy to ensure attendance at conferences are approved prior to the employee	Closely monitor conference travel requests to ensure that they are Board approved	Immediately	Business Administrator Assistant	

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2014-4	obtaining approval in the minutes.	attending the event.	prior to the actual date of the conference. .		Business Administrator - Finance	
Treasurer's Records 2014-5	During our testing of the June Treasurer's Report, we noted a discrepancy between the reconciled book balance reported on the Treasurer's Report as compared to the Report of the Board Secretary for the Payroll Agency Fund. This discrepancy was driven by the omission of the outstanding checks being reflected as a reduction to the ending book balance in the Treasurer's Report	Controls be strengthened to ensure the Treasurer's Report agrees to the Report of the Board Secretary on a monthly basis.	Take steps to ensure that all monthly activity is properly date coded for that given month. This will result in balanced monthly reports.	Immediately	Business Administrator Assistant Business Administrator - Finance	