

Corrective Action Plan (CAP)
For the Fiscal Year ended June 30, 2021

Prepare only when there is a finding(s) in the CAFR or AMR.

Upload to the CAFR Repository with file name: CAP.PDF (within 30 days of board approval)
and
Email a copy of the CAP to: CAP@ag.nj.gov

School District-Green Township School District
County-Sussex
Contact Person-Karen Constantino
Type of Audit-Annual Audit
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Email Address- kconstantino@greenhills.org
Date of Board Meeting-November 17, 2021

Recommendation Number	Corrective Action Required by The Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
1	All payrolls are certified by the Board President, School Business Administrator and the Superintendent	Reports are printed after each payroll, as part of a bi monthly checklist/process that was put in place.	Karen Constantino	Immediate
2	Negative Charges to salary budget lines be reviewed for correction	Accounts are analyzed during the month and at the end of the month for negative balances	Karen Constantino	Immediate
3	County Superintendent approval be obtained for transfers to administrative line items that on a cumulative bases exceed 10%	Monitor and sign the S1701 monthly to validate that no accounts have exceeded 10%	Karen Constantino	Immediate
4	Older reconciling items in General, Net Payroll and Student Activities accounts be reviewed for possible cancellation and that Net Payroll account be periodically monitored to ensure that it does not have a deficit balance	Monitor reconciling items and clear them off the reconciliations by the end of the current year	Karen Constantino	Immediate
5	All federal grant awards be formally accepted by the governing body	As grants funds are awarded/applied for, add a motion to the agenda to accept them	Karen Constantino	Immediate

Recommendation Number	Corrective Action Required by The Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
6	Student activities receipts be turned over to the finance office for deposit in a timely manner	Communicate with staff to send down all cash and checks to the business office in a timely fashion	Karen Constantino	Immediate
7	Receipt of goods signature and invoices be obtained for student activities vouchers before payments are made and that all vouchers are maintained on file	Vouchers are to be approved and signed before payment is made. Maintain vouchers and invoices in a file.	Nancy Kaiser Karen Constantino	Immediate
8	An analysis of balance by club and/or activities be updated to include all activities	Monthly reconciliation and tie out of balance	Karen Constantino	Immediate
9	Extra care be taken to ensure that students reported on the A.S.S.A agree with the work papers maintained by the District	Keep accurate records in a binder and tie out students that are reported.	Karen Constantino	Immediate
10	Extra care be taken to ensure that transportation contracts are submitted to the County Superintendent for approval in a timely manner	Follow procedures/checklist in place for bus contract renewal/bid process	Karen Constantino	Immediate
11	The prior year audit recommendations regarding transfers, timely deposit of student activities, receipts, obtaining receipt of goods signatures and invoices for student activities vouchers and A.S.S.A. have not been resolved and are included as current year recommendations	Follow all of the procedures in place above.	Karen Constantino	Immediate