

CORRECTIVE ACTION PLAN

NAME OF SCHOOL Newark Board of Education

COUNTY Essex

TYPE OF AUDIT Annual District Audit 6/30/2023

DATE OF BOARD MEETING February 29, 2024

CONTACT PERSON Valerie V. Wilson

TELEPHONE NUMBER 973-733-8467

RECOMMENDATION NUMBER	RECOMMENDATION	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Financial Planning, Accounting and Reporting				
#2023-001	The District determines the most appropriate approach to ensure payroll charges related to the ESY Program related to Special Education only includes individuals approved by the Department to be included in the I.D.E.A. budget line.	Beginning February 1, 2024, The Office of Special Education will verify all IDEA charges on a monthly basis to ensure NBOE is compliant with the terms of the IDEA grant.	Carolyn Granato, Assistant Superintendent of Student Support Services Marilyn Michell, Director of Special Education	February 1, 2024
#2023-002	The District determines the most appropriate approach to ensure payroll charges related to PEA Program only includes individuals approved to be charged to the related budget line.	The Office of Early Childhood will take the following action steps to address the findings by implementing the following: 1. Communicated with Human Resources and the Budget Department to make the necessary staffing changes based on data collected (January 2023). 2. Staff Rosters have been collected and reviewed	Yolanda Severe, Executive Director of Office of Early Childhood	February 1, 2024

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		<p>for accuracy for school year 23-24.</p> <ol style="list-style-type: none"> 3. Meetings with Principals have taken place to address inaccuracies (January 2024). 4. Will utilize a Staff Roster Sheet for each school location indicating staff names, position, start and/or end date. Staff Roster Sheet will be confirmed quarterly with building Principals. 5. Budget Roster in People Soft will be compared to Staff Roster Sheets quarterly. 6. Communicate with Human Resources and the Budget Department to make any necessary changes. 		

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#2023-003	<p>The District strengthen its internal controls related to the rates utilized by their benefits administration vendor for deduction calculations to ensure employees deductions are accurate. Upon identification of the issue, the District began working with the benefits administration vendor to correct the deductions and has begun the process of issuing refunds to the effected employees.</p>	<p>In response to this finding the Benefits team took the following actions:</p> <ol style="list-style-type: none"> 1. Conducted a root cause analysis on the impacted employees to understand how the issue occurred. 2. Identified the sources of the issue: <ol style="list-style-type: none"> a. An error in the formula used by Wex (NBOE Benefits Enrollment partner) for calculating Ch. 78 Rx plan contributions during 2023 Open and New Hire enrollment. b. Incomplete user testing. There were no employees in the impacted group included in the user testing. c. Due to the nature of the error, the Employee Only tier and employees earning more than 	<p>Dr. Yolanda Mendez, Assistant Superintendent of Human Resources</p> <p>Randall Schrader, Director of Human Resources</p>	<p>March 1, 2024</p>

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		<p>\$100,000 were not impacted.</p> <p>3. Updated the New Hire and Open Enrollment formula to ensure all 2024 participants deductions are correct.</p> <p>4. Partnered with Wex to determine the extent of the issue beyond the 6 people previously identified.</p> <p>a. Issue occurred in 2023 only</p> <p>b. Potential population received; approximately 500 people – January 29, 2024</p> <p>5. Complete 2023 Chapter 78 contributions reconciliation – February 22, 2024</p> <p>6. Communicate with and provide refunds to impacted employees – March 1, 2024</p>		

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#2023-004	The District strengthen its internal controls and procedures to ensure that all purchase orders that are issued to vendors for goods or services be approved prior to the vendor providing those goods and services.	The Purchasing Department will continue to educate both employees and external partners in regards to procurement laws and practices through workshops and written narratives. We will review and accordingly update our unauthorized purchase policy notifying both employees and vendors in writing.	Valerie Wilson, School Business Administrator Sherelle Spriggs, Director of Purchasing	Ongoing
#2023-005	The District to ensure all grant compliance requirements are met	Office of Early Childhood will complete all required reports prior to the deadline.	Yolanda Severe, Executive Director of Office of Early Childhood	February 1, 2024
Application of State School Aid				
#2023-006	The District strengthens its internal controls to ensure that the students listed on the ASSA reports are properly supported by District records and reported correctly.	OPPET will meet with NJDOE ASSA staff to review the rules related to full-time and shared time membership to mete out why a portion of	Rochanda Jackson, Executive Director of Planning, Evaluation and Testing.	Ongoing

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		<p>adult high students (A1s) are being converted to shared time.</p> <p>The discrepancy in reporting noted by the audit is most notably due to differences in the rules between the two systems regarding accounting for adult students.</p> <ul style="list-style-type: none"> In both systems, A1 is used to identify adult students taking 14 credits or less; A2 students are counted as taking 15 credits or more. In NJSMART, all are counted as full time students; the system does not flag grade level A1 full-time students as an error. <ul style="list-style-type: none"> Also, in the SID management handbook under enrollment type, 		

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		<p>shared-time is flagged with the code S = Shared-time (a student that is attending the vocational school for one half of the school day or less). None of our students fit this criterion.</p> <ul style="list-style-type: none"> o Further, based on the <u>ASSA definition of shared time (p9)</u> there is no indication of why A1 students would be marked as shared time. o Finally, NJDOE's ASSA Team recently <u>confirmed that they automatically convert</u> A1 students to shared time. This information is not posted in the ASSA manual to support alignment between ASSA and NJSMART 		

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		<p>submissions. The discrepancy noted in several subgroup populations by the auditor due to missing CDS codes for private provider PK locations. NJDOE is aware of the discrepancies that the missing codes caused in reporting For the remainder of SY 23/24, OPPET will call meeting attendance for comparison to daily attendance for submission.</p>		
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Valerie V. Wilson

Royce Lem 2/16/24

2/16/24
DATE

SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY

CHIEF SCHOOL ADMINISTRATOR DATE

CC: County Superintendent