

**NEW JERSEY DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
CORRECTIVE ACTION PLAN**

SCHOOL DISTRICT NAME: North Brunswick Township Public Schools      COUNTY: Middlesex  
 TYPE OF EXAMINATION: New Jersey Department of Education, Office of Fiscal Accountability and Compliance Report of Examination  
 Carl D. Perkins Audit for the project period July 1, 2019 to June 30, 2020  
 DATE OF BOARD MEETING: April 13, 2022  
 AUTHORIZED REPRESENTATIVE: Janet Ciarrocca, Superintendent  
 SCHOOL BUSINESS ADMINISTRATOR/BOARD SECRETARY: Rosa Hock  
 PROGRAM DIRECTOR/CONTACT PERSON: Aaron Speller, Assistant Principal  
 TELEPHONE NUMBER: (732) 289 - 3020      FAX NUMBER: (732) 289 - 3055

FINDING	RECOMMENDATION	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
#1 Non-personnel costs of \$1,304.00 charged to the Perkins grant provided no benefit during the FY 2019-2020 project period.	#1 NBTS must implement procedures to ensure that program costs are charged to the appropriate grant year.	Two charges resulted in the finding, \$775 to purchase tickets for a field trip to MetLife Arena. The trip was subsequently canceled due to COVID. A refund was not received.	The Business Office will review all POs to ensure payments only occur after the field trip date has occurred and that disbursement approval is received from the Program Director.	Rosa Hock, Business Administrator	Immediately

<p>#2 Non-personnel costs of \$709.31 were allocated to the Perkins grant in contravention of departmental guidelines.</p>	<p>#2 The district must improve procedures to ensure that all Perkins expenditures represent allowable program costs and conform to</p>	<p>Additionally, \$530 in transportation costs for a trip to Rutgers University was charged to the Perkins grant but the trip was canceled due to COVID. A credit was not recorded.</p> <p>The district will review all field trips related expenses to ensure disbursements do not occur until after confirmation is received from the program director that the field trip actually occurred.</p>	<p>The Business Office will compare all purchase requisitions to the Perkins Grant Application Guidelines.</p>	<p>Rosa Hock, Business Administrator Aaron Speller, Program Director</p>	<p>Immediately</p>
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<p>#3 Several district board policies relating to internal controls were not provided for examination or require revision.</p>	<p>#3 The district must prepare written policies and procedures and revise existing versions as necessary for conformity with state and UGG, 2 C.F.R. § 200 et seq.</p>	<p>The district will follow the Perkins Grant Application Guidelines to ensure expenses applied to the Grant are in compliance with the guidelines.</p>	<p>The Business Office will work with Strauss Esmay, the districts policy and regulation consulting firm to update the policies.</p>	<p>Rosa Hock, Business Administrator</p>	<p>June 2022</p>
<p>#4 Services or materials were improperly purchased prior to procurement approvals.</p>	<p>#4 NBTS must implement a process to ensure all transactions are properly authorized prior to the acquisition of materials and supplies or services being rendered by vendors.</p>	<p>The district will review their procedures for requisition and purchase orders and communicate the these procedures to the Perkins Program Director and the Business Office to ensure all are followed.</p>	<p>The district will review their procedures for requisition and purchase orders and communicate the these procedures to the Perkins Program Director and the Business Office to ensure all are followed.</p>	<p>Rosa Hock, Business Administrator  Aaron Speller, Program Director</p>	<p>Immediately</p>

<p>#5 The district submitted a reimbursement request for Perkins expenditures that was inconsistent with federal and departmental requirements.</p>	<p>#5 The district must implement procedures to ensure adequate cash management and compliance with CMIA, departmental requirements, as well as those of UGG, 2.C.F.R. § 200.305.</p>	<p>The district delayed the vendor payment for technology equipment (liquidating the payable) as billing issues had surfaced relating to the actual receipt of one item on the order. The district will review existing procedures for reimbursement requests through the NJDOE EWEG with the Business Office Staff and the Program Director to ensure compliance with federal and district requirements.</p>	<p>On a monthly basis, reimbursement claims will be identified and each expenditure will be reviewed with the Program Administrator to ensure only reimbursement claims are submitted for goods received or services rendered.</p>	<p>Rosa Hock, Business Administrator  Aaron Speller, Program Director</p>	<p>Immediately</p>
<p>#6 Appropriations recorded by the district were inconsistent with the SEA approved budget and/or an amendment</p>	<p>#6 The district must ensure agreement between the appropriations for federal awards and the SEA approved budgets as prescribed in order to facilitate an effective audit</p>	<p>Monthly, the district will review the SEA and compare it to the district financial budget to ensure both budgets are in agreement.</p>		<p>Rosa Hock, Business Administrator  Aaron Speller, Program Director</p>	<p>May 2022</p>

<p>application was properly filed.</p>	<p>pursuant to EDGAR, 34 C.F.R. §76.730(e).</p>				
<p>#7 The district's FY 2019-2020 Final Report Equipment Detail was inaccurate.</p>	<p>#7 NBTS must establish a system of internal control enough to provide reasonable assurance that it reports complete and accurate financial information to the department.</p>	<p>Equipment purchased with the grant funds were charged as supplies and not equipment resulting in the inaccurate Final Equipment Report. The district will review their procedures and the Perkins Guidelines to ensure electronic devices and equipment are identified, charged to the appropriate budget line, tracked and tagged in accordance with Federal Guidelines.</p>		<p>Aaron Speller, Program Director Rosa Hock, Business Administrator</p>	<p>Immediately</p>
<p>#8 The district failed to maintain effective control and accountability for electronic devices and</p>	<p>#8 NBTS must create a tracking mechanism for computing devices and equipment acquired with Federal grant funds to</p>	<p>As a result of electronic equipment not being charged to the correct accounts the district was out of</p>	<p>The Business Office will maintain a list of all electronic devices and equipment purchased with Perkins funds and</p>	<p>Rosa Hock, Business Administrator Aaron Speller,</p>	<p>July 2022</p>

<p>equipment in accordance with federal regulations and program specific requirements.</p>	<p>ensure compliance with ate requirements and Federal cost principles set forth by UGG, 2 C.F.R. §§ 200.302 (b) (1) and (d) (2).</p>	<p>compliance for electronic devices and equipment federal accountability. The district will review their procedures and the Perkins Guidelines to ensure electronic devices and equipment are identified, charged to the appropriate budget line, tracked and tagged in accordance with Federal Guidelines.</p>	<p>work with the district fixed asset vendor to ensure all assets are tagged and included in the district asset ledger.</p>	<p>Program Director</p>	
<p>#9 Certain expenditures were posted to an inappropriate line item on the Perkins Final Report.</p>	<p>#9 NBTS must improve procedures used to account for expenditures related to the Perkins program for conformity with the Guidelines.</p>	<p>Equipment purchased with the grant funds were charged as supplies and not equipment. The district will follow the Perkins Grant Application Guidelines to ensure</p>	<p>The Business Office will compare all purchase requisitions to the Perkins Grant Application Guidelines.</p>	<p>Rosa Hock, Business Administrator Aaron Speller, Program Director</p>	<p>Immediately</p>

		<p>expenses applied to the Grant are recorded in compliance with the guidelines.</p>			
<p>#10 NBTS does not have a department approved POS.</p>	<p>NBTS must submit an updated application for one or both of its applications to request that the program be approved as a POS. The updated application must include a current signed and dated articulation agreement with a community college and/or four-year college or university.</p>	<p>NBTS has agreed with Kean University to an Articulation agreement. The district will submit the agreement to be certified as a POS.</p>	<p>Kean and NBTS have each approved the agreement. NBTHS will teach the Kean curriculum and NBTHS students will receive college credits upon successful completion of the classes.</p>	<p>Aaron Speller, Program Director</p>	<p>May 2022</p>
<p>#11NBTS did not ensure compliance with certain departmental guidelines while administering the grant.</p>	<p>NBTS must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.</p>	<p>NBTS has reviewed the Perkins V Grant procedures and audit recommendations and will comply with applicable requirements for each project period.</p>	<p>NBTS will assign Program Coordinators to monitor the grant procedures to ensure compliance to requirements for each project period.</p>	<p>Aaron Speller, Program Director</p>	<p>Immediately</p>