

CORRECTIVE ACTION PLAN

SCHOOL DISTRICT: Union  
 COUNTY: Union  
 CONTACT PERSON: Yolanda Koon, Business Administrator/Board Secretary  
 TYPE OF AUDIT: Single Audit Fiscal Year Ending June 30, 2020  
 TELEPHONE NO.: 908-851-6411  
 DATE OF BOARD MEETING: January 19, 2021

Recommendation Number	Corrective Action Required by Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
1	Accurate analysis of the balance on deposit in the Payroll Agency Account	Analysis on Payroll Agency Account on monthly basis	Business Administrator	Immediate Implementation
2	Designate person to prepare and submit the compensation certification for the NJ Department of Treasury as required by NJSA 18A:14.4	Business Administrator to file and submit the certification on a timely basis	Business Administrator	Immediate Implementation
3	Update unpaid lunch receivable receivables and work with Food Service Management Company to pursue collection of outstanding balance	Administration will record the outstanding receivable and will work with the School Principals to pursue collection of the receivable	School Principals and Business Administrator	Immediate Implementation
4	Continue to communicate districtwide standard policies and procedures for maintenance of student activity funds	School Principals must adhere to the Student Activity Account Policy 3453 and will ensure that all bank reconciliations and receipts are properly and accurately recorded and done within a timely manner	School Principals/Business Administrator	Immediate Implementation
5	Establish procedures that will only report students that qualify for transportation needs	Transportation Department must review DRTRS Reports along with Special Education Department in reconciling reports	Business Administrator, Transportation Department and Special Education Department	Immediate Implementation
6	Capital lease purchases be properly added to Capital Asset Inventory	Reclassification the capital lease to be in compliance with general accepted accounting principals	Business Administrator	Immediate Implementation

\_\_\_\_\_  
Interim Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Secretary/School Business Administrator

\_\_\_\_\_  
Date

CERTIFICATION OF IMPLEMENTATION  
OF CORRECTIVE ACTION PLAN

For the Fiscal Year ended June 30, 2020

School District:      UNION  
County:                UNION

I hereby certify that all corrective actions listed on the District's Corrective Action Plan (CAP) for the fiscal year indicated above have been fully implemented with the following exceptions:

CAP Recommendation Number	
1	No Exceptions
2	No Exceptions
3	No Exceptions
4	No Exceptions
5	No Exceptions
6	No Exceptions

\_\_\_\_\_  
Yolanda Koon  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Gerald Benaquista  
Interim Superintendent

\_\_\_\_\_  
Date