

CORRECTIVE ACTION PLAN

NAME OF SCHOOL DISTRICT LAKWOOD TOWNSHIP COUNTY OCEAN

TYPE OF AUDIT COMPREHENSIVE ANNUAL FINANCIAL REPORT JUNE 30, 2009

DATE OF BOARD MEETING 11/12/2009

CONTACT PERSON ROBERT S. FINGER, BUSINESS ADMINISTRATOR PHONE 732-905-3566

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<u>Administrative Practices</u>				
1	The school district has available for inspection the supporting documentation for the calculations of the FICA reimbursements requested from the State of New Jersey. Effective January 1, 2009, this condition was resolved as the school district is no longer utilizing a third-party payroll administrator and has brought the process "in-house" with the utilization of new payroll software. (2009-3)	Supporting documentation for the calculation of the FICA reimbursement reported on the DOENET will be maintained with the payroll files.	A printout will be maintained on file after each payroll to document the calculation of the FICA reimbursement.	Business Administrator and Accounts Manager 1/1/2009
<u>School Purchasing Program</u>				
2	The School District establishes procedures to ensure compliance with the <i>Public School Contracts Law</i> specifically as it relates to the obtaining of business registration forms and informal quotations. (2009-2)	Procedures will be established to ensure compliance with the Public Schools Contract Law.	A monthly review of vendor expenditures will be performed to determine compliance with the Public Schools Contract Law.	Business Administrator and Accounts Payable Secretary 7/1/2009
<u>Application for State School Aid</u>				
3	The district work papers supporting the figures reported on the signed Application for State School Aid contain the necessary detail as mandated by the Department of Education, State of New Jersey. (2009-1)	Workpapers will contain the necessary detail to support the counts reported on the ASSA.	New attendance software has been purchased and implemented that contains the necessary detail to support the counts on the ASSA.	Business Administrator and Information Technology Director 10/15/2009

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Prior Year Recommendations

#14, 15, 16	Repeat recommendations from prior year have been addressed in the responses noted above.	As noted above	As noted above	As noted above
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CHIEF SCHOOL ADMINISTRATOR Lydia R. Silva	11/12/09 DATE	SCHOOL BUSINESS ADMINISTRATOR Robert S. Finger	11/12/2009 DATE
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c: Dr. Bruce Greenfield, Executive Ocean County Superintendent of Schools