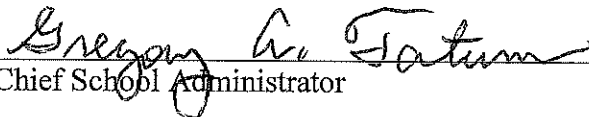


CORRECTIVE ACTION PLAN

SCHOOL DISTRICT: Union
 COUNTY: Union
 CONTACT PERSON: Gregory E. Brennan, Business Administrator/
 Board Secretary
 TYPE OF AUDIT: Single Audit Fiscal Year Ending June 30, 2017
 TELEPHONE NO.: 908-851-6411
 DATE OF BOARD MEETING: December 19, 2017


Recommendation Number	Corrective Action Required by Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
1	Receipts be deposited in a timely manner to ensure deposit within forty-eight hours of receipt	Receipts will be deposited within 48 hours of receipt	School Business Administrator	Immediate Implementation
2	All purchase orders are prepared/approved prior to the purchase of goods or services to ensure the availability of funds	Purchase order requisitioners (School Administrators) will be instructed/trained to ensure the availability of funds prior to purchase of goods or services	School Business Administrator	Immediate Implementation
3	Student Body Activities – the Board review and update its policies and procedures as needed, and review those policies and procedures with personnel. Additionally, receipts need to be accurately recorded and deposits need to be made within 48 hours of receipt. Funds need to be kept in a locked and secure location to help to avoid the possibility of theft	The Board Policy Committee will review and update Student Activity policies and procedures as needed. School Administrators will be trained periodically to ensure procedures are complied with, such as deposits made within 48 hours and funds secured	School Business Administrator	Immediate Implementation



 Chief School Administrator

12/4/17

 Date



 Board Secretary/School Business Administrator

12/4/17

 Date