

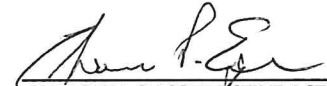
**LYNDHURST PUBLIC SCHOOLS
CORRECTIVE ACTION PLAN
FY 19-20 AUDIT
PRESENTED AT THE PUBLIC MEETING ON APRIL 27, 2021**


Superintendent
Anthony Grieco


Business Administrator/Board Secretary
Mark Hayes

Audit Area	Auditor's Finding	Auditor's Recommendation	Corrective Action	Implementation Date	Primary Responsibility	Status
School Purchasing Programs	(1) (CAFR Finding 2002-001) Purchases and contract awards in excess of the bid threshold revealed that several vendors paid in excess of the bid threshold were based on the use of cooperative purchasing agreements which were not approved by the Board of Education.	Contract awards and purchases made in excess of the bid threshold through the use of cooperative purchasing agreements and National Purchasing Cooperatives be approved by the Board of Education.	Contract awards and purchases made in excess of the bid threshold will be approved by the Board of Education	Effective Immediately.	Business Administrator	Ongoing.
School Purchasing Programs	Business Registration Certificates (BRC) and Political Contribution Disclosure Forms (PCDF) were not on file.	Procedures be enhanced to ensure BRCs and PCDFs are obtained and maintained on file, as required.	Procedures will be enhanced to ensure BRCs and PCDFs are obtained and maintained on file.	Effective Immediately.	Business Administrator Finance Manager	Ongoing.
Food Service Fund	Food sales reported in the District's records were less than the food sales reported by the Food Service Management Company (FSMC).	The food sales reported on the FSMC's operating statement be compared to the amounts reported in the District's revenue report and any differences be reconciled.	The food sales reported on the FSMC's operating statement will be compared and any differences will be reconciled.	Effective Immediately.	Business Administrator	Ongoing.

Audit Area	Auditor's Finding	Auditor's Recommendation	Corrective Action	Implementation Date	Primary Responsibility	Status
Preschool Program Fund	Preschool program billings and collections documentation to support program registration and attendance were not provided.	Documentation to support amounts billed and collected for the preschool program be made available for audit.	Documentation will be made available for audit.	Effective Immediately.	Preschool Administrator	Ongoing.
Student Body Activities	Financial transactions for various activities (i.e. scholarships, grants and fines) in the High School student activity accounts were not for student related type activities.	Financial transactions should be only for student related type activities.	Financial transactions will be only for student related type activities.	Effective Immediately.	Business Administrator School Administration Treasurer of Money	Ongoing.



APPROVAL OF CORRECTIVE ACTION PLAN
Thomas Egan, New Jersey State Monitor
April 6, 2021