

**New Jersey Department of Education
Corrective Action Plan (CAP)
For the Fiscal Year 2025 (July 1, 2024 – June 30, 2025)**

Submission Guidance

Applicability: A CAP should only be prepared if there is a finding(s) in the ACFR or AMR

- The completed CAP must be uploaded to the ACFR Repository within 45 days of Board acceptance of the audit.
- Save the file as **CAP.PDF** and email a copy to **CAP@ag.nj.gov**.

LEA Information

LEA Name: Princeton Public Schools

LEA Number: 4255

County Name: Mercer

County Number: 21

Type of Audit: Single

Date of Board Meeting: 01/27/2026

Contact Name: J. Andrew Harris

Contact Title: Business Administrator/Board Secretary

Email: andrewharris@princetonk12.org

Phone: (609)806-4200 x2010

ACFR/AMR Findings

Preparation:

1. **Column A:** Identify and note whether the finding(s) is in the ACFR and/or the AMR. Include the finding(s) number (e.g., ACFR 2025-001), and note the ACFR finding(s) first.
2. **Columns B and C:** Use the exact language noted as the condition for the ACFR. Use the exact language noted as the finding in the AMR. If the finding(s) appears in both documents, use the language noted in the ACFR.
3. **Column D:** Describe the method of implementation to prevent recurrence of finding(s). If applicable, include an explanation for “Questioned Costs”.
4. **Column F:** Document a definitive implementation date (MM-DD-YY). Entries such as “Immediate” or Ongoing” are not acceptable.

A ACFR/AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementation/Title	F Implementation Date
2025-001	All payroll registers are reviewed and certified by the President of the Board, the School Business Administrator and the Chief School Administrator prior to the processing of payroll; and that certified payroll registers are readily available for review during the audit.	It is recommended that all payroll registers are reviewed and certified by the President of the Board, the School Business Administrator and the Chief School Administrator prior to the processing of payroll; and that certified payroll registers are readily available for review during the audit.	Improve standard operating procedures	Andrew Harris/Business Administrator	12/1/2025
2025-006	The District implement procedures to address the collection of student accounts receivable balances in the Food Service Fund.	That the District implement procedures to address the collection of student accounts receivable balances in the Food Service Fund.	District will be implementing new collection procedures.	Andrew Harris/Business Administrator	2/1/2026

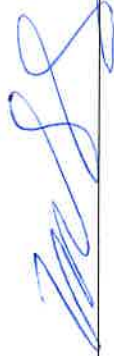
A ACFR/AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementation/Title	F Implementation Date
2025-007	All student activities expenditures require prior approval and supporting invoices and payments are made directly to vendors rather than as reimbursements to staff.	That all student activities expenditures require prior approval and supporting invoices and payments are made directly to vendors rather than as reimbursements to staff.	Improve standard operating procedures	Andrew Harris/Business Administrator	12/1/2025
2025-009	The High School Student Activities: A. Payments are made only with an authorized check. B. Procedures are implemented to ensure that the various student activities clubs raise sufficient funds to cover their expenses and balances are periodically communicated to the clubs' advisors. C. Payments are strictly for the purposes and fund-raising activities of the various student activities clubs.	1. Payments are made only with an authorized check. 2. Procedures are implemented to ensure that the various student activities clubs raise sufficient funds to cover their expenses and balances are communicated periodically to the clubs' advisors. 3. Payments are strictly for the purposes and fund-raising activities of the various student activities clubs.	Improve standard operating procedures	Andrew Harris/Business Administrator	12/1/2025

Attestation

Signature required below.

I hereby certify that the information provided in this CAP is accurate and complete to the best of my knowledge, and that the recommendation(s) will be implemented as noted.

Chief School Administrator:



Date:

12/19/2025

Board Secretary / School Business Administrator:



Date:

12/19/2025