

Corrective Action Plan (CAP)

School District: Glassboro School District
County: Gloucester County
Contact Person: Lisa Ridgway
Type of Audit: Annual CAFR
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Date of Board Meeting: June 17, 2021

Recommendation Number	Corrective Action Required by the Board	Method of Implementation	Person Responsible for Implementation	Planned Completion Date of Implementation
2020-001	Business Office maintain the appropriate internal control structure and procedures as established.	The Business Administrator must maintain the financial records in a timely manner, monitoring the reports and verifying that the controls and procedures are followed.	Business Administrator	June 30, 2021
2020-002	Adoption of a plan to eliminate the debt service fund deficit.	The Business Administrator developed a remedy within the 2020-21 budget that addresses the deficit through the local tax levy.	Business Administrator	January 31, 2021
2020-003	Develop internal controls to ensure newly hired employees are timely enrolled in the pension system.	The Business Administrator has worked with the Payroll Specialist to audit the district's staff pension records. A new onboarding system has been developed to set up controls and implement new procedures.	Business Administrator/Payroll Specialist	June 30, 2021
2020-004	Maintain workpapers to support the TPAF calculation and file by the statutory date.	The Business Office worked to develop a spreadsheet that tracks the calculation by pay date.	Business Administrator/Sr. Accountant	June 30, 2021
2020-005	The Board Secretary's and Treasurer's reports must be submitted to the ECS within 60 days of December month end.	The Business Office has developed a monthly checklist, recognizing important report submission dates.	Business Administrator/Business Operations Specialist	June 2021
2020-006	The Business Administrator obtains approval for transfers to capital outlay, excluding equipment.	Monthly review of the monthly transfer report for accuracy.	Business Administrator/Sr. Accountant	June 2021

Chief School Administrator:	Date:
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Board Secretary/School Business Administrator:	Date:
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