

**Corrective Action Plan (CAP)  
For the Fiscal Year ended June 30, 2023  
Prepare only when there is a finding(s) in the ACFR or AMR.**

Upload to the ACFR Repository with file name: CAP.PDF (within 45 days of Board accepting the Audit)

Email a copy of the CAP to: [CAP@nj.gov](mailto:CAP@nj.gov)

School District/Charter/Renaissance School Project: Paulsboro Public Schools

County: Gloucester

Contact Person : Doug McGarry

Type of Audit: Annual

Email Address / Telephone Number: [doug.mcgarry@paulsboroschools.org](mailto:doug.mcgarry@paulsboroschools.org), 856-423-5515 X1234

Date of Board Meeting: March 18, 2024

A *AMR/ACFR Finding #	B *Finding (Condition)	C *Recommendation	D *Method of Implementation	E Person Responsible for	F Completion Date
2023-001	The School District's general ledger was not properly maintained. Material adjustments were required to properly reflect the School District's financial position as of June 30, 2023.	That the School District reviews and implements internal controls to ensure the accuracy of all financial reports.	The BA will review correct accounting procedures with the Business Office staff and routinely check the GL for accuracy.	Business Administrator	Ongoing
2023-002	Bank reconciliations for various funds were not prepared in accordance with N.J.S.A. 18A:17-9 and several bank reconciliations were not prepared in a timely manner on a monthly basis.	That the School District reviews and implements internal controls to ensure the accuracy of all financial reports and that formal monthly cash reconciliations for all School District funds be prepared on a timely basis.	The BA will implement a monthly reconciliation of the bank accounts that will tie back to the general ledger.	Business Administrator	December 2024
2023-003	Not all required Board Secretary and Treasurer reports were prepared, reconciled and filed by applicable due dates	That the Board Secretary and Treasurer reports be in agreement and filed by the applicable due dates.	The Board Secretary's and Treasurer's reports will be prepared on a monthly basis and presented to the Board for approval.	Business Administrator	December 2024

\* Reference AMR/ACFR for columns A, B & C. Please use same wording from AMR/ACFR.

\* Method of Implementation (column D). Please describe the plan that ensures the finding(s) will not recur.

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Chief School Administrator: \_\_\_\_\_ Date: \_\_\_\_\_

Board Secretary/ School Business Administrator: \_\_\_\_\_ Date: \_\_\_\_\_

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