

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: Metuchen Board of Education

LEA Number: 3120

County Name: Middlesex

County Number: 23

Type of Audit: FYE 25 Audit

Date of Board Meeting:

Contact Name: Michael Harvier

Contact Title: Business Administrator

Email: maharvier@metboe.k12.nj.us

Phone: 732 321 8726

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
AMR 2025 - 01	The reconciliation for the salary account includes incorrect items leading to reconciliations that do not match. Also, the split of funds between 10 and 20, and 30 and 40, was not matching to district records	That all salary account reconciliations be done correctly and that the split between funds for all other funds be allocated correctly in accordance with district records.	Meeting with Treasurer and Business Administrator to ensure reconciliations are prepared as per auditors' request and that funds 10, 20, 30 and 40 are allocated correctly on treasurer's report. Treasurer and Business Administrator will meet monthly if needed to compare balances.	Rebecca Cuthbert and Michael Harvier	Meeting took place on December 29 th , 2025.

A ACFR/AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementation/Title	F Implementation Date
AMR 2025 - 02	Our examination of the District's food service fund balances at year end revealed that the net cash resources exceeds three months average expenditures	That the District review procedures to ensure that new cash resources in the food service fund do not exceed three months average expenditures in compliance with 7CFR210:14.	Closely monitor monthly income statements and project excess cash. If there is excess cash allocate utility costs and purchase needed equipment	Michael Harvier	October 6, 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:

Board Secretary / School Business Administrator:

Date: