

NEW JERSEY DEPARTMENT OF EDUCATION

OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN

NAME OF SCHOOL DISTRICT Atlantic Cape Community College (ACCC)
 TYPE OF EXAMINATION FY 20 Fiscal Audit Carl D. Perkins - Postsecondary
 DATE OF BOARD MEETING March 28, 2023
 CONTACT PERSON Leslie Jamison
 TELEPHONE NUMBER (609) 343-5004

COUNTY Atlantic and Cape May

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Recommendation One: ACCC must implement procedures to provide reasonable assurance that program costs are charged to the appropriate grant year.	In accordance with Atlantic Cape Community College's Policy No. 30. Grants Procurement/ Administration and Procedure No. 30.6, <i>Allowable Costs</i> , the College will strengthen its internal control procedures to provide reasonable assurance that program costs are charged to the appropriate grant year.	To ensure that costs are charged to the appropriate grant year, the purchaser will be required to ensure that quote obtained from the vendor includes the corresponding dates of service for any warranty or maintenance plan, itemized by grant/fiscal year. Atlantic Cape addressed this issue with Laerdal specifically and going forward they have agreed to itemize charges for each year of the warranty with dates corresponding to the annual allocation of the warranty price. Each approver of the purchase requisition will then be responsible for reviewing the quote to ensure accuracy.	Perkins Program Director	The College will implement this procedure immediately.
Recommendation Two: ACCC must strengthen its internal control procedures to ensure charges to the award for salaries and wages are documented in accordance with the applicable regulations and provide reasonable assurance that the charges are accurate, allowable, and properly allocated.	In accordance with Atlantic Cape Community College's Policy No. 30. Grants Procurement/ Administration and Procedure No. 30.6, <i>Allowable Costs</i> , the College will strengthen its internal control procedures to ensure charges to the award for salaries and wages are documented in accordance with the applicable regulations and provide reasonable assurance that the charges are accurate, allowable, and properly allocated.	In Fall 2021, Atlantic Cape implemented a new process to record and document Time and Effort logs that will ensure they are submitted on-time and accurately by Perkins part-time, grant-funded employees each pay period. Time and effort logs must be completed by all part-time employees charged to the Perkins grant. Part-time employees are required to input their Time and Effort log in the comments box within the College's "Self-Service" time approval system with a description of the projects they worked on during that pay period. When the supervisor approves an employee's time, they review and approve the comment box. This ensures that for each pay period, the grant-funded employee submits a time and effort log, documents the Perkins grant duties performed, and each supervisor verifies the completion of the log. Monthly time and effort reports are generated from this system and filed in the corresponding fiscal year documentation. Additionally, all supervisors attend a yearly orientation during which this process is reviewed.	Position Supervisors and Perkins Program Director	Fall 2021


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Recommendation Three: ACCC must implement a process to ensure all transactions are properly authorized prior to the acquisition of materials and supplies or services being rendered by vendors.	In accordance with Atlantic Cape Community College's Policy No. 30. Grants Procurement/Administration , and Procedure No. 30.12, <i>Uniform Guidance Procurement Standards</i> Atlantic Cape Community College will strengthen its internal control procedures to ensure all transactions are properly authorized prior to the acquisition of materials and supplies or services being rendered by vendors.	The College utilizes its Ellucian Colleague software requisition module for all Perkins grant purchases of materials, supplies, equipment, services, and memberships. The requisition module utilizes an approval structure based on hierarchy. The Purchasing Department issues the Purchase Orders to the vendor for procurement after the requisition approval hierarchy is satisfied. At the opening of each fiscal year, requisitions for recurring charges (e.g. subscriptions, memberships) included in the Perkins grant budget will be entered into the Colleague system as a requisition regardless of when the actual charge is due. This will ensure that requisitions are in the system prior to the receipt of the invoice.	Perkins Program Director	The College will implement this procedure immediately.
Recommendation Four: Consistent with UGG, 2 C.F.R. § 200.213, the college must develop and maintain complete written policies and internal control procedures to ensure verifications are performed to identify any vendors suspended or debarred from participation in Federal programs.	Consistent with UGG, 2 C.F.R. § 200.213, Atlantic Cape Community College's Policy No. 30. Grants Procurement/Administration , and Procedure No. 30.12, <i>Uniform Guidance Procurement</i> , Atlantic Cape will strengthen its internal control procedures to ensure verifications are performed to identify any vendors suspended or debarred from participation in Federal programs.	The Purchasing Department has revised its existing procedure to ensure that for all purchases over \$25,000, evidence is maintained that vendors have been properly verified on SAM.gov by creating a print screen of the confirmation which is filed with the Purchasing Department as well as with the Accounts Payable Department. Also as a Supplement to Procedure No. 30.12, <i>Uniform Guidance Procurement</i> , a Debarment Statement is completed and signed by the vendor for bids certifying that the company and its principals are not suspended or debarred from participation in Federal programs.	Purchasing Department	The College implemented the procedure to document SAM.gov verification in Fiscal Year 2023.


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Recommendation Five: ACCC must improve procedures used to account for expenditures related to the Perkins program for conformity with the Guidelines.	Atlantic Cape Community College will strengthen its internal control procedures used to account for Perkins Grant expenditures for conformity with the New Jersey Department Of Education Perkins Grant Application Guidelines .	Prior to the submission of the final report, the Perkins Grant Coordinator, Program Director, and Director of Restricted Accounting will review each line item and cross reference the expenditure category descriptions in the NJDOE Perkins Grant Application Guidelines to ensure they have been posted to the accurate expenditure category. When an item is questionable as to which expenditure category should be used, the Program Director will consult with the Perkins Program Officer at the DOE.	Perkins Program Director, Grant Coordinator, and Director of Restricted Accounting	The College will implement this procedure immediately.



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