

**Special Meeting**

**March 10, 2022**

The President called the meeting to order at 7:00 p.m.

Location: Early Childhood Center, 270 First Street, Palisades Park, NJ.

Flag Salute

Roll Call: T. Matarazzo, E. Min, S. Chung, A. Garcia, J. Kim, K. Lim, J. Mattessich, C. Shin

Dr. Cirillo, Debe Besold, Sarah Kim, Esq.

Absent: P. Longo

**Statement of Presiding Officer:**

In compliance with the Open Public Meetings Act (Chapter 213, P.L. 1975) I hereby state that adequate notice of the Special meeting has been provided to the public by a written notice dated March 8, 2022:

The meeting notice has been:

- Emailed to all staff members
- Communicated to at least one of the Board's designated newspapers
- Filed with the Borough Clerk of Palisades Park

**Resolution Approving the Annual Audit Report – Year Ending June 30, 2021:**

WHEREAS the Palisades Park Board of Education engaged the firm of Wielkotz & Co., LLC to conduct a yearly audit of the district's financial reports; and

WHEREAS the firm audited these records for the 2020/2021 school year; and

WHEREAS the auditor has submitted a full report of the audit to the Board of Education; and

NOW THEREFORE BE IT RESOLVED that the Board of Education upon the recommendation of the Superintendent does hereby accept and place on file the Annual Audit Report and the Administrative Findings for the year ending June 30, 2021 as submitted by the firm of Wielkotz & Co., LLC; and

BE IT FURTHER RESOLVED that the Board of Education accepts the Corrective Action Plan (CAP) for the year ending June 30, 2021, as prepared by the Interim Business Administrator;

BE IT FURTHER RESOLVED that the Interim Business Administrator be directed to file the necessary reports with the State Department of Education.

Introduced by: T. Matarazzo

Seconded by: J. Kim

All ayes on roll call: T. Matarazzo, E. Min, S. Chung, A. Garcia, J. Kim, K. Lim, J. Mattessich, C. Shin

**Corrective Action Plan – June 30, 2021:**

A motion made by John Mattessich, seconded by Jason Kim to accept the Corrective Action Plan (attached) for the 2020/21 annual school audit.

All ayes on roll call: T. Matarazzo, E. Min, S. Chung, A. Garcia, J. Kim, K. Lim, J. Mattessich, C. Shin

Anieska Garcia questioned the completion date of February 28, 2022 on the CAP items # 5 & #6.

Answer: Those items have been reviewed and corrected.

Kevin Lim requested that proof be provided at the May Board meeting that CAP items #2 & #3 are being addressed.

Motion by Jason Kim, seconded by Eun Min, all ayes on roll call to adjourn the Special meeting.

Diane Montemurro


**CORRECTIVE ACTION PLAN – JUNE 30, 2021**

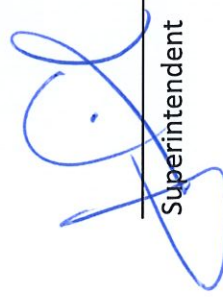
\*Not required if there are no findings in both the CAFR and AMR

NAME OF SCHOOL Palisades Park COUNTY Bergen  
 TYPE OF AUDIT CAFR  
 DATE OF BOARD MEETING March 10, 2022  
 CONTACT PERSON Eulalia Gillis  
 TELEPHONE NUMBER 201-947-3550 X 1603

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
2021-01	An inquiry and subsequent review of the Position Control Roster found inconsistencies between the payroll records and general ledger accounts to where wages are posted (salary versus stipend) and the Position Control Roster (Position Control Roster does not indicate stipends by type, overtime, and other extra compensation as per N.J.A.C. 6a:23A-6.8(a)(3)(ix)).	Procedures and periodic review of the Position Control Roster will be established to ensure proper and consistent financial reporting.	Business Administrator Payroll Clerk	March 31, 2022
2021-02	During our test of transactions, it was noted that the District misclassified, mis-budgeted some summer school salaries, school sponsored/extracurricular activity stipends to Regular Programs – Instruction and some medical waiver payments to Salaries – Central Services.	Monthly review of payroll expenditures will be compared to the general ledger for applicable classification and appropriations.	Business Administrator Payroll Clerk Accounts Payable	June 1, 2022
2021-03	Resolutions awarding professional services contracts did not establish maximum dollar amount to be paid as required by N.J.A.C. 6A:23A-5.2.	Resolutions for professional services contracts will state the maximum amount to be paid as per N.J.A.C. 6a:23a-5.2. If applicable, the Board of Education may adopt a maximum amount through formal Board of Education action.	Board Secretary Business Administrator	June 1, 2022

2021-04	The District's net cash resources exceeded three month's average expenditures (food service program).	The district will be utilizing food service related projects and/or repairs which will decrease food service funds within the three month's average expenditures	Business Administrator	June 1, 2022
2021-05	The District's workpapers were not updated to reflect changes made during the verification process for both Low Income and Resident LEP Low Income resulting in the workpapers being overstated to what was reported on the Application for State School Aid (ASSA - October 2020).	District workpapers need to be updated to agree with applications during verification process and Genesis.	Board Secretary Business Administrator	February 28, 2022
2021-06	There were instances in which required documentation for a parental transportation contract was not obtained or made available for review. In addition, approved transportation contracts pertaining to athletic transportation was not provided for review and not all contracts	Transportation contracts be reviewed to ensure all required documentation is received and properly executed and filed as required.	Board Secretary	February 28, 2022

  
 Interim Business Administrator      3/7/22      Date

  
 Superintendent      3/7/22      Date