

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: BOONTON TOWN

LEA Number: 0450

County Name: MORRIS

County Number: 27

Type of Audit: ANNUAL

Date of Board Meeting: 1/5/2026

Contact Name: STEVE GARDBERG

Contact Title: BUSINESS ADMINISTRATOR

Email: STEVEN.GARDBERG@BOONTONSCHOOLS.ORG

Phone: 973-335-9700 x8008

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
1	Our audit indicated that documentation to support payments made to the State of New Jersey Department of Labor for the District's share of unemployment claims was not always maintained. In addition, payments do not appear to have been made on a timely basis resulting in interest and penalties being assessed to the District.	Internal controls over the payment of quarterly unemployment claims bills due to the State of New Jersey Department of Labor be enhanced to ensure that payments are made on a timely basis and that documentation is maintained to support each payment.	Review status of unemployment documents monthly	BA and Payroll Coordinator	12/31/2025
2	Our audit indicated that revenues and receivables reflected in the District's financial system were not always accurately reported.	Receivables reported by the District be continually monitored to ensure that amounts are adjusted to reflect actual amounts due.	Review monthly with Board Secretary reports	BA and Assistant to the BA	12/31/2025
3	Our audit indicated that payments to a charter school were not made in accordance with the schedule of payments issued by the State of New Jersey Department of Education.	Amounts due to charter schools be remitted in accordance with the payment schedule issued by the State of New Jersey Department of Education.	Include in quarterly review of open POs	BA and AP Coordinator	12/31/2025

A ACFR/AMR Finding	B Condition/Finding	C Recommendation	D Method of Implementation	E Person Responsible for Implementation/Title	F Implementation Date
4	Our audit indicated that receipts collected at John Hill School were not always deposited in a timely manner.	Receipts collected at John Hill School be deposited in a timely manner.	Review with school secretary	BA and School Secretary	12/31/2025

Attestation

Signature required below.

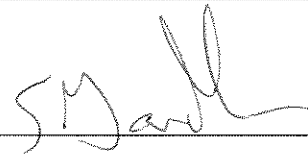
I hereby certify that the information provided in this CAP is accurate and complete to the best of my knowledge, and that the recommendation(s) will be implemented as noted.

Chief School Administrator: THOMAS VALLE



Date: 1/5/2026

Board Secretary / School Business Administrator: STEVE GARDBERG



Date: 1/5/2026