




State of New Jersey

DEPARTMENT OF AGRICULTURE
Division of Food & Nutrition
PO Box 334
TRENTON NJ 08625-0334

PHIL MURPHY
Governor
SHEILA OLIVER
Lt. Governor

DOUGLAS H. FISHER
Secretary

To: School Business Administrators, Charter School Leads; Non Public School Administrators; Food Service Directors of Schools Participating in the School Nutrition Programs

From: Cindy Pampinella, Supervising Auditor 

Date: August 21, 2018

Subject: Dual Submission of Corrective Action Plan and Food Service Net Cash Resources Audit Guidance for SY 2017-2018

The current published NJDOE guidance for audits for the fiscal year ended June 30, 2018 requires dual submission of Corrective Action Plans (CAPs) to NJDOE and NJDA. To satisfy NJDA, your CAP is required to be emailed to CAP@ag.nj.gov.

In addition, if the Child Nutrition Programs (CNP) are identified as a major program OR CNP is NOT identified as a major program but the program expended \$100,000 or more in state and/or federal assistance, the auditor is required to comment at the Auditor's Management Report (AMR): Net cash resources did/did not exceed three months average expenditures.

The Net Cash Resource Schedule is a required AMR inclusion when the nonprofit food service account is audited as a major program. Furthermore, when net cash resources exceeded three months average expenditures, whether or not the SFA was identified as a major program, the Net Cash Resource Schedule must be included in the AMR and a numbered finding must be issued by the CPA. That numbered finding must be addressed at the executed approvable CAP mentioned above.