



State of New Jersey
DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

DAVID C. HESPE
Commissioner

May 28, 2015

Mr. Michael Romagnino, Superintendent
Cliffside Park School District
525 Palisades Avenue
Cliffside Park, NJ 07010

Dear Mr. Romagnino:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Cliffside Park Board of Education**. The funding sources reviewed include titled programs for the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2013 through March 31, 2015. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued Consolidated Monitoring Reports will be posted on the department's website at <http://www.state.nj.us/education/finance/jobs/monitor/consolidated>.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Cliffside Park Board of Education is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any **monetary** findings in dispute (emphasis added). A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your district's website.

By copy of this report, your auditor is requested to comment on all areas of noncompliance and recommendations in the next certified audit submitted to the New Jersey Department of Education. If you have any questions, please contact Steven Hoffmann at (973) 621-2750.

Sincerely,

Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

RJC/SH/dk:Cliffside Park. BOE CM Cover Letter
Enclosures

Distribution List

David C. Hesper
Robert Bumpus
Susan Martz
Michael Yapple
Karen Campbell
Peggy McDonald
Kimberly Murray
Steven Hoffmann
Norah Peck
Stephen M. Eells

**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500**

**CLIFFSIDE PARK BOARD OF EDUCATION
525 PALISADE AVENUE
CLIFFSIDE PARK, NJ 07010
PHONE: (201) 313-2300**



New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
MAY 2015**

District: Cliffside Park School District
County: Bergen
Dates On-Site: April 21, 22 and 23, 2015
Case #: CM-003-14

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 563,671
IDEA Basic	638,649
IDEA Preschool	26,281
Title II, Part A	69,086
Title III	73,023
Total Funds	<u>\$ 1,370,710</u>

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

BACKGROUND

The Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Act (IDEA) and other federal laws require local education agencies (LEAs) to provide programs and services to their districts based on the requirements specified in each of the authorizing statutes (ESEA and IDEA). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by sub recipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION

The NJDOE visited the Cliffside Park Public Schools to monitor the district's use of federal funds and the related program plans, where applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year applications and authorizing statutes and to determine whether the funds were spent in accordance with the program requirements, federal and state laws, and applicable regulations. The on-site visit included staff interviews and documentation reviews related to the requirements of the following programs: Title I, Part A (Title I); Title II, Part A (Title II); Title III; and IDEA Basic and Preschool for the period July 1, 2013 through March 31, 2015.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records, purchase orders, a review of student records, classroom visitations and interviews with instructional staff to verify implementation of Individualized Education Programs (IEP), a review of student class and related service schedules, interviews of child study team members and speech-language specialists and an interview of the program administrator regarding the IDEA grant, as well as current district policies and procedures. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The grants reviewed included Title I, Title II, Title III, and IDEA Basic and Preschool from July 1, 2013 through March 31, 2015. A sampling of purchase orders and/or salaries was taken from each program reviewed.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

GENERAL DISTRICT OVERVIEW OF USES OF TITLE I AND IDEA FUNDS

Title I Projects

The district used Title I funds to support teacher salaries, extended day programs, classroom technology and instructional and non-instructional supplies.

IDEA Projects

The district used the FY 2013-2014 and FY 2014-2015 IDEA Basic and Preschool funds to reduce district tuition costs for students receiving special educational services in other public school districts and approved private schools for students with disabilities.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district's FY 2014-2015 Title I funded summer and after school programs were open to both Title I and non-Title I students; therefore, the use of Title I funds for these programs supplanted state/local funds. As such, the district must reverse any Title I expenditures associated with these programs, such as, but not limited to, stipends and instructional supplies and identify state/local funds for these expenditures.

Citation: ESEA §1120A(b): Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).

Required Action: The district must reverse the Title I costs for the aforementioned programs. The district must allocate state/local funds for these costs. The district must provide evidence of the journal entries to reverse the expenditures to the NJDOE for review.

Finding 2: For the teachers whose salaries were supported with Title I funds, the district did not have the required supporting documents to verify the time and activity as required by federal law. The documentation must reflect what the staff is doing, when and where, match their funded percentage and be signed by the staff member and supervisor.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must verify the time and activity of staff charged to the grant to reflect the actual time allotted to Title I activities with staff and supervisor signatures. The district must submit a list of FY 2014-2015 Title I funded staff, salaries, funding percentages and appropriate time sheets to the NJDOE for review.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Finding 3: The Title I participation letter(s) informing parents of Title I eligible students about the Title I program did not have clearly defined program entrance and exit criteria. Without this information, parents are unable to understand the reasons for their child being selected to participate in the Title I program, and what is needed for their child to exit the program.

Citation: ESEA §1115: Targeted Assistance Program; ESEA §1118(c): Parental Involvement (Policy Involvement).

Required Actions: The district's Title I schools must revise their Title I participation letter(s) to include clearly defined entrance and exit criteria used for Title I student identification for and exit from the program. The district must provide a copy of each school's FY 2015-2016 Title I participation letter to the NJDOE for review.

Finding 4: The district did not upload a complete version of the Title I School Improvement Plans (SIP) in the FY 2014-2015 ESEA-NCLB Consolidated Application in the Electronic Web Enabled Grant System (EWEG) for School Number 6.

Citation: ESEA §1115: Targeted Assistance Program; New Jersey's ESEA Flexibility Waiver.

Required Action: The district must contact the Regional Achievement Center to revisit and possibly update the FY 2014-2015 SIP for School Number 6. At a minimum, the complete SIP, revised or not, must be uploaded to the FY 2014-2015 ESEA-NCLB Consolidated Application. For expenditures of Title I funds to be allowable, the SIP must be aligned to the district's identified needs in the FY 2014-2015 ESEA-NCLB Consolidated Application and accurately reflect programs being implemented in the school. If plans are not revised accordingly and the district is audited, Title I funding may be subject to recovery.

Finding 5: For FY 2014-2015, the district did not provide evidence that its Title I schools convened the annual Title I parent meetings that met the legislative requirements. Not discussing the Title I legislation and the district's Title I programs at the meetings did not provide parents of Title I students with the necessary information to be vested in the Title I process from the start.

Citation: ESEA §1118(c)(1): Parental Involvement (Policy Involvement).

Required Action: The district must ensure that its Title I schools convene and sufficiently document their FY 2015-2016 annual Title I meetings for the parents/guardians of its identified Title I students no later than mid-October. The district must submit evidence of the meetings (e.g., invitational letter/flyer, agenda, meeting minutes, and sign in sheets) to the NJDOE for review.

Finding 6: There was no evidence the district's Title I parental involvement policy was reviewed and board adopted since February 16, 2011 and no evidence of current Title I school-

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

level parental involvement policies. The annual review and current board adoption allow parents and other stakeholders to impact the parental involvement process and identify the unique needs of the Title I schools and parents of Title I students. For FY 2015-2016, Title I parents and associated stakeholders must be included in the development processes.

Citation: ESEA §1118(a)(2): Parental Involvement (Local Educational Agency Policy); ESEA §1118(b): Parental Involvement (School Parental Involvement Policy).

Required Action: The district must have a written district parental involvement policy evaluated annually with current board adoption along with current school-level parental involvement policies. Copies of a recent board approved district parental involvement policy must be submitted to the NJDOE for review. The district must submit evidence of parental input into the development of the FY 2015-2016 Title I school-level and district-level parental involvement policies (e.g., meeting agendas, sign in sheets, minutes) to the NJDOE for review.

Finding 7: For FY 2014-2015, the district provided evidence of school-parent-student compacts, but did not provide evidence that the school-parent-student compacts were developed in conjunction with Title I parents. The absence of parent participation in developing these required documents excluded parents from more active participation in their child's educational program.

Citation: ESEA §1118(d): Parental Involvement (Shared Responsibilities for High Student Academic Achievement).

Required Action: The district must develop school-parent-student compacts and include the associated stakeholder groups in the development process for FY 2015-2016. For FY 2015-2016, the district must provide evidence that Title I parents were involved in the development process (e.g., meeting agendas, minutes, sign in sheets) to the NJDOE for review.

Finding 8: For FY 2014-2015, the district's use of Title I funds to pay for Title I parental involvement activities that were open to both Title I and non-Title I parents supplanted state/local funds.

Citation: ESEA §1120A(b): Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).

Required Action: The district must reverse the aforementioned Title I expenditures and must allocate state/local funds. The district must provide evidence of the journal entries to reverse the expenditures to the NJDOE for review. The district must utilize Title I parental involvement funding to impact only parents of Title I students to enhance Title I student academic performance.

Finding 9: Title I funds were used to pay for student programs such as Anti-Bullying and Algebra in Engineering Classroom field trips that were not in alignment with the district's needs

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

assessment and priority problems in the Needs Assessment in the FY 2014-2015 ESEA-NCLB Consolidated Application. Additionally, the district's use of Title I funds for these programs supplanted state/local funds because the programs were open to Title I and non-Title I students.

Citation: ESEA §1115: Targeted Assistance Program; ESEA §1120A(b): Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).

Required Action: The district must reverse the aforementioned Title I expenditures and must allocate state/local funds. The district must provide evidence of the journal entries to reverse the Title I expenditures to the NJDOE for review. The district must utilize Title I parental involvement funding to impact only parents of Title I students to enhance Title I student academic performance.

Finding 10: The district's use of Title I funds for expenditures for activities and interventions that were not limited to Title I students and paid staff or were requirements mandated by the state supplanted state/local funds. As a result, expenditures for the following activities are unallowable: fingerprinting, New Jersey Principals and Supervisors Association dues and Pearson enVision Math supplies and one year digital license.

Citation: ESEA §1115: Targeted Assistance Program; ESEA §1120A(b): Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).

Required Action: The district must reevaluate the use of Title I funds. Title I expenditures must be necessary and reasonable to achieve the programmatic objectives, and in a targeted assistance program be limited to addressing the needs of Title I students. The district must reverse the aforementioned Title I expenditures and must allocate state/local funds. The district must provide evidence of the journal entries to reverse the Title I expenditures to the NJDOE for review.

Finding 11: The Parents' Right-to-Know Highly Qualified Teacher (HQT) letter distributed and on the district's website contained information from FY 2010, and did not include the three criteria to meet the HQT requirements.

Citation: ESEA §1111(h)(6): State Plans: Reports (Parents' Right-to-Know).

Required Action: The district must update the HQT letter and include in the letter all the criteria to fulfill the HQT requirements. A template of the HQT letter can be found at: <http://www.state.nj.us/education/title1/hqs/rtk.shtml>. The district must send a copy of the updated FY 2015-2016 HQT letter to the NJDOE for review.

Finding 12: On the FY 2014-2015 ESEA-NCLB Consolidated Application in Step One of the Title I, Part A eligibility tab, the district indicated zero counts for both nonpublic enrollment and low-income nonpublic students. The district did not conduct outreach to nonpublic schools outside of the district's attendance area that enroll district resident students. As such, nonpublic equitable shares and services were not generated or provided.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Citation: ESEA §1120: Participation of Children Enrolled In Private School.

Required Action: For FY 2015-2016, the district must contact nonpublic schools within and outside the attendance area that enroll district resident students to generate accurate nonpublic enrollment data and use the Nonpublic School Survey to gather low-income nonpublic student data. The district must contact those nonpublic schools and begin the consultation process to identify eligible Title I students and if applicable, develop a service delivery plan. The district must send documentation of the consultation process (e.g., invitational letters, agendas, meeting notes, sign in sheets) to the NJDOE for review.

Title II

Finding 13: FY 2014-2015, the Parents' Right-to-Know HQT letter contained outdated information.

Citation: ESEA §1111(h)(2)(E): Public Dissemination.

Required Action: The district must update the letter on the website to reflect current version of Parents' Right-to-Know HQT letter for the 2014-2015-school year and provide a copy to the NJDOE for review.

Title III

A review of the expenditures charged to the Title III grant yielded no findings.

IDEA (Special Education)

Finding 14: The district did not consistently convene meetings with required participants for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services.

Citation: N.J.A.C. 6A:14-2.3(k)1-2; 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(a).

Required Action: The district must ensure meetings are conducted with required participants and documentation of participation is maintained in students' records. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review meeting documentation, including the sign in sheets, for meetings conducted between September 2015 and December 2015, and to review the oversight procedures.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Finding 15: The district did not consistently provide notice of a meeting to parents of students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services.

Citation: N.J.A.C. 6A:14-2.3(k)3 and 5; 20 U.S.C. §1414(b)(1); and 34 CFR §300.304(a).

Required Action: The district must provide parents notice of a meeting in writing that contains all required components, early enough to ensure they have an opportunity to attend. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation for meetings conducted between September 2015 and December 2015, and to review the oversight procedures.

Finding 16: The district did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services and for students referred for speech-language services.

Citation: N.J.A.C. 6A:14-3.4(f)4(i –vi); 20 U.S.C. §1414(b)(4) and (5); and 34 CFR §300.306(c)(i).

Required Action: The district must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review initial evaluation reports for students evaluated between September 2015 and December 2015, and to review the oversight procedures.

Finding 17: The district did not consistently document in the IEPs of students removed from the general education setting for more than 20 percent of the school day, including students placed in separate settings, consideration of placement in the least restrictive environment. Specifically, IEPs did not consistently include:

- the supplementary aids and services considered;
- an explanation of why the supplementary aids and services were rejected;
- comparison of the benefits provided in the regular class and the benefits provided in the special education class;
- the potentially beneficial or harmful effects which a placement in general education may have on the students with disabilities or other students in the class; and
- for those students placed in separate settings, activities to transition the student to a less restrictive environment.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Citation: N.J.A.C. 6A:14-4.2 (a)8,(i-iii) and 3.7(k).

Required Action: The district must ensure that when determining the educational placement of a child with a disability, the IEP team considers the general education class first and that all required decisions regarding the placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. The district must also ensure that for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and document them in each IEP. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the district's procedures and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to interview staff, review the revised IEPs along with a random sample of additional IEPs developed at meetings conducted between September 2015 and December 2015, and to review the oversight procedures. The names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

Finding 18: The district did not consistently include required considerations and statements in each IEP for students eligible for special education and related services and for students eligible for speech-language services. Specifically, IEPs did not contain:

- strengths of the student;
- special considerations such as Braille, assistive technology, communication needs, and behavior;
- results of most recent evaluations, and
- documentation of participation in district wide assessments, and accommodations and modifications to be provided during the administration of district wide assessments.

Citation: N.J.A.C. 6A:14-3.7(c)1-10& e(7); and 20 U.S.C. §1414(d)(3)(A)(B); and 34 CFR §300.324(a)(1)(2).

Required Action: The district must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for specific students' IEPs that were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to interview staff, review the revised IEPs along with a random sample of IEPs developed between September 2015 and December 2015, and to review the oversight procedures. The names of the students

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

whose IEPs were identified as noncompliant will be provided to the district by the monitor.

Finding 19: The district did not consistently provide to students eligible for special education and related services, written notice of graduation prior to graduating or exiting.

Citation: N.J.A.C. 6A:14-4.11(b)1; and 20 U.S.C. §1414(c)(5)(B); and 34 CFR §300.305(e)(3).

Required Action: The district must ensure written notice of graduation is provided to parents or adult students prior to graduating or exiting. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review copies of the notice of graduation provided to students graduating or exiting at the conclusion of the school year, and to review the oversight procedures.

Finding 20: The district did not consistently complete transition planning for students ages 14 and above and document decisions in the IEP. IEPs for students age 14 and above did not contain a statement of the student's strengths, interests and preferences. IEPs for students age 16 and above did not contain appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment and, if appropriate, independent living. In addition, the district did not consistently provide to students beginning at age 14, written invitations to meetings where post school transition was being discussed.

Citation: N.J.A.C. 6A:14-3.7(e)11 and 2.3(k)5(ii)1.

Required Action: The district must ensure that transition is discussed at each IEP meeting for students age 14 or above, and that decisions are documented in the IEP. In addition, the district must ensure that each student with an IEP age 14 or above is provided with a written invitation to any IEP meeting where transition to adult life will be discussed. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review copies of IEPs for students age 14 and above and copies of invitations to meetings to students age 14 and above for meetings conducted between September 2015 and December 2015, and to review the oversight procedures.

Finding 21: The district does not have a policy for the provision of accommodations and modifications or, when appropriate, an alternate assessment for students with disabilities participating in district wide assessments.

Citation: 34 CFR §300.160.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Required Action: The district must revise policies and procedures to ensure students with disabilities participate in district wide assessments and each IEP contains a statement of any individual modifications to be provided to the student in the administration of district wide assessments. The policy must include the provision of accommodations and modifications and the provision of alternate assessments for those children who cannot participate in the regular assessment. If the district reports publicly on the district wide assessment, the district must also report with the same frequency and in the same detail as it reports on the assessment of nondisabled children. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the procedures for implementing the requirements in the citation listed above. In addition, a monitor from the NJDOE will conduct an on-site visit to review the policy.

Administrative

Finding 23: On several occasions, the district failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). District policy and state regulations require that a properly executed purchase order be issued prior to the purchase of goods or the rendering of services.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems. N.J.S.A. 18A:18A(2)(v) Public School Contracts Law.

Required Action: The district must issue purchase orders to all vendors prior to goods or services being provided.

Finding 24: The district did not comply with required timekeeping standards for federally funded grants. Employees with 100 percent of their salary paid with Title I funds must complete a semi-annual certification attesting to their performance of Title I related duties, and employees with less than 100 percent of their salary paid with Title I funds must complete monthly personal activity reports.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must ensure that employees submit personal activity reports that have been verified by supervisors, as required.

Finding 25: The district charged literacy coaches salaries to the incorrect general ledger account. Salaries were incorrectly charged to account 200-300, Purchased Professional Services, rather than to a salary account.

**CLIFFSIDE PARK SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
MAY 2015**

Citation: *Uniform Minimum Chart of Accounts (Handbook 2R2); EDGAR, PART 80-Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 20, Standards for financial management systems.*

Required Action: The district should ensure that expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

Finding 26: The district did not provide detailed schedules by individual of salaries that agreed to the expenditures charged to the programs in the general ledger.

Citation: EDGAR, PART 80-*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 20, Standards for financial management systems.*

Required Action: The district must maintain records that account for the salary amounts charged to the federal grants by individual.

Recommendation 1 (Title I): The district provided supporting data regarding the multiple measures used to identify students for Title I services, but the tracking of students was inconsistent throughout the district. Consistent tracking will allow for easier verification that the district is actually serving its lowest performing students and that all students receiving services actually met the eligibility criteria.

Citation: ESEA §1115: *Targeted Assistance Schools.*

Recommended Action: The district should develop a template for student data tracking and work with the schools to ensure that student data is collected and tracked for the established multiple, educationally related objective Title I entrance and exit criteria. Establishing this tracking system will ensure that students receiving Title I services meet each of the established entrance criteria.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of all findings and implementation of all recommendations contained in this report.

If you have any questions, please contact Steven Hoffmann via phone at (973) 621-2750 or via email at steven.hoffmann@doe.state.nj.us.