



State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

CHRIS CHRISTIE
Governor

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Lt. Governor

DAVID C. HESPE
Commissioner

June 24, 2015

Dr. Ronald Taylor, Superintendent
Willingboro Public Schools
440 Beverly Rancocas Road
Willingboro, NJ 08046

Dear Dr. Taylor:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Willingboro 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 November 21, 2014. 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 Willingboro 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 Kathryn Holbrook at (609) 292-0198.

Sincerely,

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

RJC/KH/dk:Willingboro BOE Cover Letter /consolidated monitoring
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
JUNE 2015**

District: Willingboro Public Schools
County: Burlington
Dates On-Site: November 19, 20, and 21, 2014
Case #: CM-009-14

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 750,918
Title II, Part A	232,182
Title III	23,610
Title III Immigrant	13,366
IDEA Basic	1,640,944
IDEA Preschool	47,196
Carl D. Perkins	12,343
Total Funds	<u>\$ 2,720,559</u>

**WILLINGBORO PUBLIC SCHOOLS
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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, IDEA, Race to the Top and Carl D. Perkins). 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 Willingboro 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; Title III Immigrant; IDEA Basic and Preschool; and Carl D. Perkins (Perkins) for the period July 1, 2013 through November 21, 2014.

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, and current district policies and procedures. The monitoring team members reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews, as well as conducted interviews with program administrators and other district personnel as required. Additionally, the IDEA grant review included 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, and interviews of child study team members and speech-language specialists.

EXPENDITURES REVIEWED

The grants that were reviewed included Title I, Title II, Title III, Title III Immigrant, IDEA Basic and Preschool, and Perkins for the period July 1, 2013 through November 21, 2014. A sampling of purchase orders was taken from the entire population and later identified as to the grant that was charged.

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**GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, TITLE II, TITLE III,
TITLE III IMMIGRANT, IDEA AND CARL D. PERKINS FUNDS**

Title I

The district proposed to utilize its FY 2014-2015 Title I grant funds to implement schoolwide programs in its five elementary schools, as well as its one middle school and one high school. Primarily, the district enhanced its overall educational programs by providing instructional opportunities through in-class support, tutoring services, and extended day and extended year programs. At the Willingboro High School, the district utilized the Title I funds for the salaries of an Academic Dean and a School Climate and Culture Specialist. In these positions, the Academic Dean and School Climate and Culture Specialist provided professional development services to teachers in the areas of data-driven decision making, classroom management, technology, teaching on a block schedule basis, and positive behavior support in schools.

Title II

The district is using Title II funds for multiple activities including the professional development.

Title III

The district is using Title III grant funds for professional development, materials, and supplies.

Title III Immigrant

The district is using Title III Immigrant grant funds for parental outreach, academic counseling for immigrant students, and materials.

IDEA

The district used FY 2014 IDEA funds to reduce district tuition expenditures for students receiving special educational services in approved private schools for students with disabilities. IDEA funds were also allocated to support students who attend nonpublic schools located within the district. The remainder of the IDEA funds were allocated for professional development for staff who work with students with disabilities.

Carl D. Perkins

The district used FY 2013-2014 and FY 2014-2015 Perkins funds to support four Career and Technical Education (CTE) programs in Accounting Technology/Technician & Bookkeeping (CIP Code – 520302), Baking & Pastry Arts/Baker/Pastry Chef (CIP Code – 120501), Computer Installation and Repair Technology/Technician (CIP Code – 470104), Cosmetology/Cosmetologist, General (CIP Code – 120401); and one program of study in Carpentry/Carpenter (CIP Code – 460201).

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DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district failed to provide invoices and other adequate documentation to: 1) support a charge for purchase order #14-02032 to Source 4 Teachers in the amount of \$3,960.00 and 2) permit verification of the claims as required under state statutes. As a result, it could not be determined if the costs were reasonable, necessary or allocable to the federal award. All costs must be adequately documented to be considered allowable in accordance with federal cost principles.

Citation: 2 CFR Part 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability)*; 34 CFR 80.20: Standards for financial management systems; and N.J.S.A. 18A:19-2: Requirements for payment of claims; audit of claims in general.

Required Action: The district must provide the NJDOE adequate documentation supporting these charges, or remit all unsupported charges to the NJDOE.

Finding 2: Willingboro High School not only is categorized as a Focus School, but also approved to operate a Title I schoolwide program. As such, the school must maintain a current approved School Improvement Plan (SIP) that reflects the school's use of Title I funds to implement interventions and strategies to meet the intents and purposes of the Title I Schoolwide Program legislation. Although required to be uploaded to the district's FY 2014-2015 ESEA-NCLB Consolidated Subgrant Application, the SIP was not part of this grant submission. Without the SIP being uploaded to the district's FY 2014-2015 ESEA-NCLB Consolidated Subgrant Application, there is no evidence the school is using Title I funds appropriately in a schoolwide environment.

Citation: ESEA § 1114: *Schoolwide Programs*.

Required Action: The district must upload the approved SIP for the high school to its FY 2014-2015 ESEA-NCLB Consolidated Subgrant Application by creating an amendment to that application.

Finding 3: The district's use of Title I funds from its Priority/Focus Interventions Reserve supplants state/local funds. The district budgeted approximately \$107,100.00 of its FY 2014-2015 Title I grant award for the position of Academic Dean at the high school. The main responsibility for this position is to perform a variety of duties associated with the acquisition, management, analysis, and reporting of educational data for the high school. A review of the job description for the Academic Dean position did not indicate how the responsibilities of this Title I funded staff person are related to the needs of the lowest achieving students at the high school. As listed in the job description, these duties are functions the district would have to provide at the high school regardless of receipt of federal Title I funds.

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Citation: ESEA §1114 (b) (1) (B) (iii) (I): *Components of a Schoolwide Program.*

Required Action: The district must reverse the \$107,100.00 in FY 2014-2015 Title I funds budgeted for the position of Academic Dean at the high school and identify state/local funds to support these expenditures. The district must re-budget these funds for other allowable Title I uses that do not supplant state/local funds, as well as revise its SIP to correspond to this fiscal and programmatic change. The district must send documentation of the adjusting journal entry to the NJDOE for review.

Finding 4: The Title I Schoolwide plans submitted for Garfield East Elementary, Hawthorne Elementary, J. C. Stuart Elementary, Twin Hills Elementary, W. R. James Sr. Elementary, and Willingboro Memorial Middle Schools do not meet the legislative requirements of Schoolwide Programs. Portions of each plan were missing and/or incomplete. Annually, all schools operating approved Title I schoolwide programs must complete comprehensive plans (Schoolwide plans) that address all essential components contained in the Title I legislation. To this end, the use of Title I funds for activities not included in the schoolwide plans are not allowable and, therefore, may be subject to recovery.

Citation: ESEA § 1114 (b) (2): *Schoolwide Programs (The Plan).*

Required Action: The district must ensure all schoolwide plans are completed in their entirety in accordance with legislative requirements, and uploaded to the district's FY 2015 ESEA-NCLB Consolidated Subgrant Application. Upon submission, the NJDOE will review all schoolwide plans to ensure each meets the legislative requirements of Schoolwide Programs. If the submitted plans do not meet the legislative requirements, the district runs the risk of having the schoolwide status rescinded for those schools.

Finding 5: The district did not provide the Title I School Parental Involvement policies for the following schools: Hawthorne Elementary School, Twin Hills Elementary School, Willingboro Memorial Middle School, and Willingboro High School.

Citation: ESEA § 1118 (b): *School Parental Involvement Policy.*

Required Action: The district should provide technical assistance to its schools in the development of school-level parental involvement policies, and ensure its schools work with their respective stakeholder groups to develop school-level parental involvement policies. The schools listed above must distribute their school-level parental involvement policies to parents of their students and send a copy of each to the NJDOE for review. In order to ensure consistency among school-level parental involvement policy documents for all district schools, as well as to ensure all legislative requirements are communicated via these documents, it is recommended the district utilize the Title I School Parental Involvement Policy template accessed via the following link:

<http://www.nj.gov/education/title1/program/parent/resources/RefManualTITLEISchoolParentalInvolvementPolicyTemplate.doc>. This document is located on the NJDOE Title I

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website under the School/Family/Community Involvement link – Title I School Parental Involvement Policy.

Finding 6: The district did not provide the Title I School-Parent compacts for Willingboro Memorial Middle School or Willingboro High School.

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

Required Action: The district should provide technical assistance to its schools in the development of school-parent compacts, and ensure its schools work with their respective stakeholder groups to develop such compacts. The schools listed above must distribute their school-parent compacts to parents of their students and send a copy of each to the NJDOE for review. In order to ensure consistency among the formats of school-parent compacts for all district schools, as well as to ensure all legislative requirements are communicated via these documents, it is recommended the district utilize the School-Parent Compact template that is available via the following link:

<http://www.nj.gov/education/title1/program/parent/resources/RefManualSchoolParentCompact.doc>.

Finding 7: The district did not provide a copy of the Nonpublic School Request for Consultation letter that was required to be sent to nonpublic schools within, as well as outside (at least a 25 mile radius) the district boundaries.

Citation: ESEA § 1120: *Participation of Children Enrolled in Private Schools*.

Required Action: The district must submit the Nonpublic School Request for Consultation letter that should have been distributed to the nonpublic schools, noted above, to determine in which nonpublic schools Willingboro students were being provided educational services during the FY 2014-2015 ESEA-NCLB grant period. In order to ensure all legislative requirements are communicated via this letter, the district should use the FY 2015 Nonpublic School Request for Consultation letter template available at:

<http://www.nj.gov/education/grants/entitlement/nclb/FY2015NonpublicSchoolDocandSampleCorrespondence.doc>.

Finding 8: In a district e-mail dated June 26, 2014 to two nonpublic school officials, a district representative included the following information, “*These allocations are based on your statement today of 12 eligible students for Title I funds. Please be sure to forward Free/Reduced Lunch forms to me for each student by Monday morning to ensure your allocation remains in place.*” When requested, this district representative was unable to provide the entrance and exit criteria utilized to determine which of the 12 nonpublic school students were academically at-risk and, therefore, eligible for Title I nonpublic school services.

Citation: ESEA § 1120: *Participation of Children Enrolled in Private Schools*.

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Required Action: The district must submit a narrative describing the eligibility criteria (both entrance and exit) utilized to determine which nonpublic school students were academically at-risk and, therefore, eligible for Title I nonpublic school services.

Finding 9: The district did not provide all Affirmation of Consultation with Nonpublic School Officials' forms to verify nonpublic consultation occurred with all appropriate nonpublic school officials.

Citation: ESEA § 1120: *Participation of Children Enrolled in Private Schools.*

Required Action: The district must submit all required Affirmation of Consultation with Nonpublic School Officials' forms, to certify the district met this legislative requirement. In order to ensure all legislative requirements are contained on these forms, the district should use the FY 2014-2015 Affirmation of Consultation with Nonpublic School Officials' form template available at:

<http://www.nj.gov/education/grants/entitlement/nclb/FY2015NonpublicSchoolDocandSampleCorrespondence.doc>.

Finding 10: The district did not provide all Nonpublic School Participation Refusal forms required to verify which nonpublic school officials refused Title I services in the FY 2014-2015 ESEA-NCLB grant period.

Citation: ESEA § 1120: *Participation of Children Enrolled in Private Schools.*

Required Action: The district must submit all required Nonpublic School Participation Refusal forms, to verify which nonpublic school officials refused Title I services in the FY 2014-2015 ESEA-NCLB grant period. In order to ensure all legislative requirements are contained on these forms, the district should use the FY 2014-2015 Nonpublic School Participation Refusal form template that is available via the following link:

<http://www.nj.gov/education/grants/entitlement/nclb/FY2015NonpublicSchoolDocandSampleCorrespondence.doc>.

Finding 11: The district did not provide the FY 2014-2015 Title I Nonpublic Assurance form required to verify the district met all required legislative requirements in regard to locating their resident nonpublic school students and providing Title I services to eligible, academically at-risk nonpublic school students during the FY 2014-2015 ESEA-NCLB grant period.

Citation: ESEA § 1120: *Participation of Children Enrolled in Private Schools.*

Required Action: The district must submit the required, FY 2014-2015 Title I Nonpublic Assurance form, to verify the district met the legislative requirements of ESEA §1120 regarding the location of their resident nonpublic school students and the subsequent provision of Title I services to the eligible, academically at-risk nonpublic school students during the FY 2015 ESEA-NCLB grant period. This form is available at:

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<http://www.nj.gov/education/grants/entitlement/nclb/FY2015TitleINonpublicAssuranceForm.doc>.

Title II

Finding 12: Title II, Principal Training and Recruiting Funds, are for teacher and/or principal professional development and cannot be used for student use or activities that the district would otherwise carry out in the absence of these funds. As a result, the district's use of Title II funds for the expenditures listed below supplants state and local funds.

Item	Grant Year	Vendor	Reason	PO #	Amount
1	2014-15	Scholastic	Read 180 licenses were purchased for student use and IIA paid for the training to support student use. Documentation did not indicate if charges were transferred to IIA or if they represent new charges.	14-01683	\$28,687.00
2	2013-14	M-F Athletic	Registration for U.S. All Star Track & Field Clinic in Atlantic City on 12/5/2013. P.E. is not supported by IIA funds.	14-02156	\$99.00
3	2014-15	NAHPERD	Registration for Success for All Adapted P.E. Conference on 10/28/2014. P.E. is not supported by IIA funds.	15-00859	\$85.00
4	2014-15	The Children's Hospital of Philadelphia	Registration for two staff to attend "Diabetes in Youth – Emerging Trends" on 10/18/2014. This is not a core content area of academic instruction.	15-00879	\$200.00
5	2014-15	Grazio Yearbook Consulting	Registration for the Yearbook Advisor workshop on 10/22/15. Not a permissible use of IIA funds.	15-01171	\$25.00

Citation: ESEA § 2123 (b): *Local Use of Funds (Supplement, Not Supplant)*; and 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*.

Required Action: Regarding these unallowable expenditures, the district must remit all FY 2013-2014 charges, including payroll and associated fringe benefits to the NJDOE, and reverse all FY 2014-2015 charges and submit adjusting entries showing removal to the NJDOE for review.

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Title III

Finding 13: The district had a parental notification letter, but was missing the following required elements: child's level of English proficiency; child's academic level; how the program will meet the needs of the child in attaining English and meeting state standards; and how the school informs parents of how the program will meet the objectives of a child with an IEP. This excludes parents from a complete understanding of the program their children are entering.

Citation: ESEA § 3302: *Parental Notification*.

Required Action: The district's Title III parental notification letter needs to outline the specific requirements for Title III and be submitted to NJDOE for review.

Title III Immigrant

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

IDEA (Special Education)

Finding 14: 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 activities to transition the student to a less restrictive environment.

Citation: N.J.A.C. 6A:14-4.2 (a) 8 (i), (ii) and (iii): Least Restrictive Environment (LRE).

Required Action: The district must ensure 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 and develop an oversight mechanism to ensure compliance with the requirements in the citation 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 NJDOE will conduct an on-site visit to interview staff and review the revised IEPs, along with a random sample of IEPs for students placed in separate settings whose annual review meetings were conducted after July 2015. The names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

Finding 15: The district did not consistently ensure that required participants were in attendance at IEP team meetings for students eligible for special education and related services who attend an out-of-district placement.

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

Required Action: The district must ensure IEP team meetings for out-of-district students are conducted with required participants and that documentation of attendance and/or written parental consent to excuse a member of the team is maintained in student files. 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 citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and to review meeting documentation, including the sign in sheets, for meetings conducted after July 2015.

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. Specifically, evaluation reports did not consistently include the observation of the student in other than a testing setting.

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

Required Action: The district must ensure all components of the functional assessment are conducted as part of the initial evaluation process. 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 citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and to review evaluation reports for students evaluated after July 2015.

Finding 17: The district did not conduct meetings within 20 calendar days of receipt of a written request for a speech-language evaluation to determine if an evaluation was warranted.

Citation: N.J.A.C. 6A:14-3.3 (e) and 3.4 (j).

Required Action: The district must ensure that identification meetings are conducted within 20 calendar days of receipt of a written request for a speech-language evaluation. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and to review documentation for identification meetings that occurred after July 2015.

Carl D. Perkins

Finding 18: The Accounting Technology/Technician & Bookkeeping CTE program (520302) currently in operation at the district has not been submitted for reapproval.

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Citation: Carl D. Perkins One-Year Grant Application Guidelines (Perkins Guidelines), Section C, 2.2: *Grant Application Review and Approval*; Section D, 1.3: *Assurances/Board Approval Page*; and Section D, 3.9: *Non-Allowable Cost*.

Required Action: The district must ensure that Perkins funds are not used to support this unapproved career and technical education program.

Finding 19: The district is not offering a coherent sequence of three courses for the Baking & Pastry Arts/Baker/Pastry Chef CTE program (120501). During FY 2013-2014 and FY 2014-2015, the district expended \$9,743.12 and \$1,148.06, respectively, to support this program.

Citation: N.J.A.C. 6A: 19-3.1(a) 6.i: Program Requirements.

Required Action: The district must ensure that coherent sequences of three courses are offered for approved CTE programs supported with Perkins funding. The course sequence should consist of those courses identified in the approved program reapproval application. Programs and course sequence information should be available for students, teachers, guidance counselors, administrators and parents. The courses offered in the sequence should be delivered at a minimum of one semester.

Finding 20: The district expended \$1,810.39 for culinary items designated for the Baking & Pastry Arts/Baker/Pastry Chef (120501) program. These culinary purchases made during FY 2013-2014 are not allocable to the approved Baking & Pastry Arts/Baker/Pastry Chef program and as a result are disallowed.

Citation: 2 CFR 225 (OMB Circular A-87), Attachment A, Section C: *Basic Guidelines*; and 34 CFR 80.20: Standards of financial management systems.

Required Action: The district must remit these disallowed costs. Going forward, the district should ensure that expenditures are charged for the appropriate use of the CTE program approved by the NJDOE, Office of Career and Technical Education.

Finding 21: The district has not established an advisory committee for each approved CTE program to ensure stakeholder input as required.

Citation: Perkins: P. L. 109-270 § 134 (b) (8): *Local plan for career and technical education programs (Contents)*; and N.J.A.C. 6A:19-3.1: Program Requirements.

Required Action: The district must establish an advisory committee for each approved CTE program. The advisory committee must have membership representation as indicated in the New Jersey Administrative Code cited above. Each advisory committee must meet at least twice per project period. Programs without evidence of a functioning advisory committee will not be considered approved programs and will not be eligible for Perkins Grant funding. In the future, all approved CTE program advisory committees must meet twice annually.

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Finding 22: The district's Computer Installation and Repair Technology/Technician (470104) CTE program does not have the appropriate career and technical student organization (CTSO).

Citation: P. L. 109-270 § 135 (b) (3): *Local uses of funds (Requirements for uses of funds)*; and Perkins Guidelines, Section A, 1.2: *Use of Funds by Local Entities*.

Required Action: The district must provide students with an opportunity to participate in a recognized CTSO. To provide students with strong experience in, and understanding of, all aspects of an industry, which may include work-based learning experiences.

Finding 23: The district did not have updated technology in the Computer Installation and Repair Technology/Technician (470104) CTE program.

Citation: P. L. 109-270 § 135 (b) (7) and (8): *Local uses of funds (Requirements for uses of funds)*; and Perkins Guidelines, Section A, 1.2: *Use of Funds by Local Entities*.

Required Action: The district must ensure that students in this program have the opportunity to obtain technical skills which meet current industry standards. The district must also initiate, improve, expand, and modernize the technology including the software used in this CTE program.

Finding 24: The district was unable to provide documentation of any Workforce Investment Board (WIB) consultation for the FY 2013-2014 and FY 2014-2015 grant years.

Citation: P.L. 109-270 § 134 (b) (5): *Local plan for career and technical education programs (Contents)*; and Perkins Guidelines, Section C, 2.1: *Workforce Investment Board (WIB) Review*.

Required Action: The district must develop the Perkins grant application in consultation with the local WIB and maintain documentation of consultation for monitoring purposes. In the future, the district must ensure the funding application is forwarded to the Burlington County WIB Director for purposes of consultation.

Finding 25: The district was not able to provide documentation of funds directed to improve the State Negotiated Performance Levels for the Baking & Pastry Arts/Baker/Pastry Chef program (120501) in mathematics, the Computer Installation and Repair Technology/Technician program (470104) in non-traditional participation and non-traditional completion and lack of technical skill proficiency data for all programs.

Citation: P. L. 109-270 §§§ 122 (c) (1) (A): *State plan (Plan contents)*, 134 (b) (10): *Local plan for career and technical education programs (Contents)*, and 135 (b) (1) and (7): *Local uses of funds (Requirements for uses of funds)*; Perkins Guidelines, Section 1.2: *Use of Funds by Local Entities*; and Perkins Guidelines, Section D, 1.3: *Assurances/Board Approval Page*.

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Required Action: The district is required to review performance data provided for the approved CTE programs and as a priority Perkins funds will be used to implement strategies/activities to improve those programs that have not met the performance standards.

Finding 26: The district erroneously recorded Perkins revenue and expenditures using corresponding codes of 3261 and 335 in its accounting records. The designated code(s) for revenue and expenditures are 4430 and 361-399, respectively. In addition, the district incorrectly posted the costs for NOCTI testing materials acquired under purchase order #14-03479 to line item 100-300, Professional and Technical Services instead of line item, 100-600 Supplies and Materials.

Citation: 34 CFR 80.20: Standards for financial management system; N.J.A.C. 6A:23-16.2 (f) 1: Principles and directives for accounting and reporting; and Perkins Guidelines, Appendix C: *Quick Reference of Commonly Requested Costs and GAAP Codes*.

Required Action: The district must classify appropriations and expenditures in conformity with the Uniform Chart of Accounts when recording transactions in the general ledger. The district should review all Perkins expenditures for FY 2014-2015 and transfer all improperly recorded transactions to the appropriate accounts prior to submitting its FY 2014-2015 Final Expenditure Report.

Finding 27: The district failed to maintain effective control and accountability for computer equipment purchased with Perkins funds during FY 2013-2014 in accordance with federal regulations and NJDOE program specific requirements. Specifically, the district issued purchase orders for the acquisition of computers without recording the approved CIP codes and intended location. In addition, the district did not properly label three computer towers and two laptops and failed to record pertinent information on a comprehensive inventory listing.

Citation: 34 CFR 76.700: *State Administered Programs* (General Administrative Responsibilities – Compliance with statutes, regulations, State plan, and applications); 34 CFR 80.20 (b) (3): Standards of financial management (Internal control); and Perkins Guidelines, Section D: *One Year Grant Application* and Section E, 2.1: *Responsibility for Monitoring, Inspection, Verification, and Recordkeeping*.

Required Action: The district must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.

Finding 28: In addition to the preceding findings, it was determined that the district failed to comply with certain other implementing regulations and program specific requirements, as follows: District purchase orders did not contain approved CIP codes and the intended location of computers. (Perkins Guidelines, Section E 2.1)

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Citation: 34 CFR 76.700: *State Administered Programs* (General Administrative Responsibilities – Compliance with statutes, regulations, State plan, and applications).

Required Action: The district must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.

Administrative

Finding 29: The district did not have supporting documents to verify the activity of personnel paid with Title I, II or IDEA funds during FY 2013-2014, as required by federal law. The documentation must reflect what the staff is doing, when and where, and the portion of time devoted to grant activities and it must accurately match the grant funded percentage. This documentation is necessary to verify that funded staff members are actually performing allowable grant activities. Employees whose salaries are funded 100% by a federal program must complete a semi-annual certification attesting to their performance of grant related duties. Staff members whose salaries are partially paid with a federal grant must prepare monthly personal activity reports.

Citation: 2 CFR Part 225 (OMB Circular A-87), Appendix B, Section 8(h): *Compensation for personal services (Support for salaries and wages)*.

Required Action: The district must verify the time and activity of staff charged to federal grants. The district must submit a list of FY 2014-2015 federally funded personnel, salaries, funding percentages and appropriate time sheets to date to the NJDOE for review.

Finding 30: On numerous occasions, the district failed to issue a purchase order prior to services being rendered (confirming order). The district's policy and state regulations require that a properly executed purchase order be issued prior to services being rendered.

Citation: N.J.S.A. 18A:18A-2 (v): Public School Contracts Law.

Required Action: The district must implement a process to ensure that purchase orders are issued prior to receiving goods and services from vendors.

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 Kathryn Holbrook via phone at (609) 292-0198 or via email at kathryn.holbrook@doe.state.nj.us.