



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

July 17, 2015

Dr. H. Major Poteat, Superintendent  
Winslow Township School District  
40 Cooper Folly Road  
Atco, NJ 08004

Dear Dr. Poteat:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Winslow Township 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 April 15, 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 Winslow Township 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 Frank Basso at (609) 984-5909.

Sincerely,

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

RJC/FB/dk: Winslow Twp. BOE CM Cover Letter 14-15  
Enclosures

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**WINSLOW TOWNSHIP SCHOOL DISTRICT**  
40 COOPER FOLLY RD.  
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*New Jersey K-12 Education*

**CONSOLIDATED MONITORING REPORT  
JULY 2015**

**District:** Winslow Township School District  
**County:** Camden  
**Dates On-Site:** April 15 and 16, 2015  
**Case #:** CM-013-14

**FUNDING SOURCES**

Program	Funding Award
Title I, Part A	\$ 1,098,098
Title II, Part A	308,728
Title III, Part A	18,364
Title III Immigrant	5,956
IDEA Preschool	71,101
IDEA Basic	1,347,935
Carl D. Perkins	65,299
Total Funds	<u>\$ 2,915,481</u>

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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 Winslow Township School District 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, Part A (Title III); Title III Immigrant; Carl D. Perkins (Perkins); and IDEA Basic and Preschool for the period July 1, 2013 through April 15, 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 school personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

**EXPENDITURES REVIEWED**

The grants that were reviewed included Title I, Title II, Title III, Title III Immigrant, Perkins, and IDEA Basic and Preschool from July 1, 2013 through April 15, 2015. A sampling of purchase orders and/or salaries was taken from each program reviewed.

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

**Title I**

The district operates a schoolwide program in its Title I funded middle school, and targeted assistance programs in seven of its funded schools. Primarily, the district provides supplemental instructional opportunities through extended day and extended year programs.

**Title II**

At the time of this monitoring, the district had expended less than 15 percent of the Title II funds. The district plans to use unexpended Title II funds for professional development with a concentration in best practices and improving vigor in the classroom. The district carried over \$101,622 in Title II funds from the previous year.

**Title III**

The district has approximately 70 English Language Learners (ELL) in a sheltered instruction program. Title III funds are used for extended/day year programs, supplies and materials. The district enrolls approximately 25 immigrant students. Title III Immigrant will be used for family involvement and professional development.

**IDEA Projects (Special Education)**

The district used IDEA 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. Funds were also used for classroom technology, instructional materials, professional development, and the services of consultants. In addition, IDEA funds were allocated to support students who attend nonpublic schools located within the district. IDEA Preschool funds were used to provide specialized supplies and materials.

**Carl D. Perkins**

The district is using its FY 2014-2015 Perkins funds to support two Career and Technical Education (CTE) programs: CIP 100202 – Radio & Television Broadcasting Technology/Technician and CIP 190706 – Child Development (program of study). However, only the Radio & Television CTE Program is eligible for FY 2014 and FY 2015 Perkins funds. The uses of funds included instructional equipment, instructional supplies and materials, and professional technical services.

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**DETAILED FINDINGS AND RECOMMENDATIONS**

**Title I**

**Finding 1:** There was no evidence that the district's parental involvement policy was reviewed and board approved for the current school year.

**Citation:** ESEA §1118(a)(2): *Parental Involvement (Written Policy)*.

**Required Action:** The district must submit copies of a recent board approved district parental involvement policy, and minutes from the corresponding board meeting, to the NJDOE for review.

**Finding 2:** The district's parents' web page did not contain the required annual notifications for parental involvement.

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

**Required Action:** The district must review and update its parental involvement web page containing required annual notifications and documents to meet the broader ESEA dissemination requirement. The district must submit the link for the updated web page to the NJDOE for review.

**Finding 3:** For FY 2014-2015, the district did not develop and distribute the Title I participation letter stating both entrance and exit criteria, remediation approach and the option to opt-out to parents of identified Title I students. Without this information, parents are unable to understand the reasons their child was 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 Action:** In FY 2015-2016, the district must provide all parent/guardians of Title I students with a Title I participation letter. The participation letter must include the multiple measures, and entrance and exit criteria used to identify the students, as well as clearly defined exit criteria. The district must provide a copy of the FY 2015-2016 Title I participation letter(s) to the NJDOE for review.

**Finding 4:** The district failed to submit a timely TPAF/FICA reimbursement report for FY 2013-2014. The report was due October 1, 2014 and was filed on or about November 5, 2014. The liquidation of \$94,763 was paid after the state imposed 45 day liquidation period and is not allowed to be charged to the FY 2013-2014 final report.

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**Citation:** N.J.S.A. 18A:66-90, *Reimbursement of TPAF/FICA*; EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 23, Period of Availability of Funds.

**Required Action:** The district must amend the FY 2013-2014 Final Report to reflect the \$94,763 TPAF/FICA reimbursement. The district should also review the report to determine if other unallowable costs were included in the report.

**Finding 5:** The district did not exercise the necessary internal controls to properly track expenditures in restricted reserves (parental involvement, etc.) Tracking of funds in restricted reserves is essential for identifying carryover funds that must be rebudgeted in the subsequent project period.

**Citation:** EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems; ESEA §9306(a)(5): *Other General Assurances (Assurances)*.

**Required Action:** The district must develop and implement internal controls to track Title I funds in restricted reserves as reflected in the FY 2014-2015 ESEA-NCLB Consolidated Application for Title I funds (Eligibility Page, Step 4).

**Finding 6:** Although the district did track expenses by attendance areas to ensure the expenses for Title I schools were consistent with each attendance area's allocation on the Eligibility Page, on Step 4 of the FY 2014-2015 ESEA-NCLB Consolidated Application, as of April 15, 2015, there was over \$300,000 in unspent funds (almost 33 percent of the total grant) that did not appear to be budgeted to be spent by June 30, 2015 . Tracking of expenditures and budget planning is an internal control to ensure that funds are spent and not lost in carryover.

**Citation:** EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems; ESEA §9306(a)(5): *Other General Assurances (Assurances)*.

**Required Action:** The district must periodically review its budget to ensure that Title I school-level allocations reflected in the FY 2014-2015 ESEA-NCLB Consolidated Application are expended in a timely manner

## **Title II**

**Finding 7:** The district did not have a district-based or school-based professional development plans. All school districts in New Jersey are required to create an annual district-level professional development plan and all schools are required to create school-level professional development plans. Activities in the school-level plans must be consistent with the district professional development plan. The district-level and school-level plans must align with New

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Jersey's definition of Professional Development and Professional Development Standards for Teachers and the New Jersey Standards for Professional learning.

**Citation:** ESEA §2122 & 6A:10-3.2.

**Required Action:** The district and the schools must create a professional development plan that is consistent with professional development funded activities. The district must submit the professional development plan to the NJDOE for review.

**Recommendation:** In FY 2014-2015, the district was awarded \$204,106 in Title II funds. The district carried over \$101,622 from FY 2013-2014. At the time of this monitoring, the district had expended less than 15 percent of the funds. In the FY 2014-2015 budget, the district has budgeted \$85,000 for instructional supplies. It is unrealistic that the amount budgeted for instructional supplies can be used to purchase supplies and materials for professional development. The district plans to use the remaining Title II funds for professional development with a concentration in best practices and improving vigor in the classroom. However, given the time remaining in the FY 2014-2015 budget period, the district may have problems planning, selecting, securing board approval and conducting professional development activities before the June 30, 2015 deadline.

At this time the district is poised to carry over most of the FY 2014-2015 Title II funds. It is recommended that the district develop a comprehensive needs assessment that identifies professional development needs and dedicate Title II funds to meet these needs for FY 2015-2016.

In addition, the district has been alerted that Title II funds in the amount of \$101,622 from FY 2013-2014 must be expended by the end of budget year 2014-2015 or the district runs the risk of having to return these unexpended funds.

### **Title III**

**Finding 8:** The district's parental notification letter did not outline all of the Title III parent notification requirements. Although the district had a parental notification letter for students identified as ELLs, there is no letter for parents that specifically outlined the requirements of Title III. The missing elements that need to be included in the parental notification letter were: how students are identified; how students will meet the state standards; students' level of English proficiency; how such level was assessed; how the program will meet the needs of the child in attaining English and meeting state standards; program exit requirements expected rate of transition out of the program; and how the program will meet the objectives of an individualized education program of a child with a disability.

**Citation:** ESEA §3302 *Parental Notification*.

**Required Action:** The district must develop a Title III parental notification letter that outlines the specific requirements as indicated above for Title III parental notification letter.



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The district must submit the revised letter to the NJDOE for review. For further information on the requirement contents of the letter, please refer to:

<http://www.state.nj.us/education/bilingual/title3/accountability/notification/title3par.htm>.

**IDEA (Special Education)**

**Finding 9:** Service Plans (SPs) developed for students attending nonpublic schools did not specify the services funded through the IDEA grant.

**Citation:** N.J.A.C. 6A:14-6.2; 20 U.S.C. §1412(a)(10)(A)(vi); 34 CFR §300.130-144; Chapter 192 & 193 Programs for Nonpublic School Students 2011-2012.

**Required Action:** The district must ensure that services provided through the IDEA grant are specified in each SP. The district must revise SPs to ensure they specify the services funded through the IDEA grant. A monitor from the NJDOE will conduct an on-site visit to review SPs developed for the 2015-2016 school year.

**Finding 10:** The district did not consistently inform parents of proposed actions through provision of written notice within 15 calendar days following reevaluation planning and determination of continued eligibility meetings for students eligible for special education and related services.

**Citation:** 20 U.S.C. §1414(b); 34 CFR §300.503(a-c); 34 CFR §300.504; and N.J.A.C. 6A:14-2.3(f) and 2.3(g).

**Required Action:** The district must ensure that parents are provided written notice following a meeting that contains all required components within 15 calendar days of the meeting. In order to demonstrate correction of noncompliance, the district must provide 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, review copies of written notice sent to parents following meetings conducted between September 2015 and November 2015, and to review the oversight procedures.

**Finding 11:** The district did not consistently obtain written parental consent following a revision to the evaluation plan for which written parental consent was initially obtained for students referred for special education and related services.

**Citation:** N.J.A.C. 6A:14-2.3(a); 20 U.S.C. §1414(a)(1)(b); and 34 CFR §300.300.

**Required Action:** The district must ensure that written parental consent is obtained when required and 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 citations listed above. A monitor from the NJDOE will conduct an on-site visit to

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interview staff, review written parental consent obtained for evaluations conducted between September 2015 and November 2015, and to review the oversight procedures.

**Finding 12:** The district did not document all required considerations and statements in each IEP for students eligible for special education and related services. Specifically, IEPs did not include age 16 post-school transition components.

**Citation:** N.J.A.C. 6A:14-3.7(c)1-11, (e) 1-17, and (f); 20 U.S.C. §1414(d)(3)(A)(B); and 34 CFR §300.324(a)(1)(2); N.J.A.C. 6A:14-3.7(e)7(i); 20 U.S.C. §1412(a)(16)(A); and 34 CFR §300.158-300.161; N.J.A.C. 6A:14-4.10(a).

**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 develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. In addition, to demonstrate correction of individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for the specific students whose IEPs 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 November 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. For assistance with correction of noncompliance, the district is referred to the state IEP sample form which is located at: [www.statenj.us/education/specialed/forms](http://www.statenj.us/education/specialed/forms).

**Finding 13:** 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;
- a 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 (general education) may have on the student with disabilities or the other students in the class; and
- for those students placed in separate settings, 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); N.J.A.C. 6A:14-4.2 (a)4.

**Required Action:** The district must ensure when determining the educational placement of a child with a disability, the IEP team considers the general education class first and all required decisions regarding placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. The district

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must also 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 citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must revise the IEPs for the specific students whose IEPs 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 November 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 14:** The district did not consistently conduct multidisciplinary initial evaluations for students referred for speech-language services by obtaining an educational impact statement from the classroom teacher.

**Citation:** N.J.A.C. 6A:14-2.5(b)6 and 3.6(b).

**Required Action:** The district must ensure that a multidisciplinary evaluation is conducted for students referred for speech-language services by obtaining a statement from the general education teacher that details the educational impact of the speech problem on the student's progress in general education. 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 NJDOE will conduct an on-site visit to interview staff, review initial evaluation reports for students referred for speech-language services whose eligibility meetings were held between September 2015 and November 2015, and to review the oversight procedures.

**Finding 15:** The district did not consistently complete all required components of the functional assessment for students referred for special education and related services and for students referred for speech-language services. Specifically, evaluation reports did not consistently include an observation of the student in a non-testing environment.

**Citation:** N.J.A.C. 6A:14-3.4(f)4(i-vi); 20 U.S.C. §1414(b)(1)-(3), 1412(a)(6)(b); 34 CFR 300.304(b)(1).

**Required Action:** The district must ensure that 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 speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from NJDOE will conduct an on-site visit to interview staff, review initial evaluation reports completed between September 2015 and November 2015, and to

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review the oversight procedures. For assistance with correction of noncompliance, the district is referred to the sample report form for speech-language evaluations which is located at: [www.state.nj.us/education/speced/forms](http://www.state.nj.us/education/speced/forms).

**Finding 16:** The district did not ensure child study team participation at the planning conference of students transitioning from an early intervention program to preschool.

**Citation:** N.J.A.C. 6A:14-3.3(e)1; 20 U.S.C. §1414(d)(1)(D); and 34 CFR §300.321(f).

**Required Action:** The district must ensure that a member of the child study team participates in the planning conferences for each student transitioning from early intervention to preschool. 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 documentation of participation at transition planning conferences for early intervention referrals received between September 2015 and November 2015, and to review the oversight procedures.

**Carl D. Perkins**

**Finding 17:** Perkins program records were not readily accessible during the on-site monitoring visit. The cooperation of grantees is essential for the purpose of obtaining relevant information during audits. It includes access to records and district personnel without unreasonable restrictions.

**Citation:** 34 CFR §§76.731: Records related to compliance and 80.42: Retention and access requirements for records; and Perkins One-Year Grant Application Guidelines July 1, 2014 – June 30, 2015 (Perkins Guidelines), Section E.

**Required Action:** The district must implement procedures to ensure that reports and records from its financial management system, as well as all required supporting documents are compliant, accurate, complete and readily available for review.

**Finding 18:** The district improperly charged expenditures incurred to support the district's early childhood program of study, an unapproved CTE program, totaling \$8,218.58 to the FY 2013-2014 Perkins grant. There were no reported students enrolled in the NJDOE approved CTE program during the FY 2014 project period. The support of CTE programs without any indication of corresponding data on the student data report is not permissible. Furthermore, the use of Perkins funds for an unapproved program is not allowable. Below is a table that identifies all of the unallowable Perkins expenditures:

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PO #	Vendor	Description	Disallowed Amount
14-405565	EIRC/LRC	400-731: SmartBoard for CIP 190706	\$ 4,130.03
Ck 900056	C. Gary	200-100: CTE Early Childhood Cohort Work	150.92
Ck 109052	C. Gary	ACTE Conference Reimbursement	1,469.63
14-404558	NOCTI	NOCTI Online: Early Childhood Basic	1,368.00
14-405508	EIRC/LRC	Kids Gotta' Move workshop for CIP 190706	1,100.00
<b>Total</b>			<b>\$ 8,218.58</b>

**Citation:** 2 CFR 225, Attachment A § C: *Factors affecting allowability of costs*; Perkins One-Year Grant Application Guidelines (Perkins Guidelines), Section D.3: *Non-Allowable Costs*.

**Required Action:** The district must remit all FY 2013-2014 non-allowable charges to the NJDOE. Additionally, the district must institute procedures to ensure that Perkins grant funds are only used for allowable program costs.

**Finding 19:** FY 2014-2015 Perkins funds were used to fund an advisor for the Television Production Club in FY 2014-2015, totaling \$688.00. However, the Television Production Club is not a recognized CTSO, and as a result, Perkins funds cannot be used to support this extracurricular program.

**Citation:** 2 CFR 225 (A-87), Attachment A, Section C: *General Principles for Determining Allowable Costs (Basic Guidelines)*; N.J.A.C 6A:19-3.1.6 Program Requirements; N.J.A.C. 6A19-3.3 Career and Technical Student Organizations.

**Required Action:** The district must ensure that students in approved CTE programs have the opportunity to participate in CTSO activities in official CTSO chapters. The district should contact their Perkins program officer for assistance in identifying the appropriate CTSO for its approved programs. The district must reverse the charge for this nonallowable expenditure and must provide the NJDOE evidence of the reversal.

**Finding 20:** The district failed to include required FICA expenditures (200-200) to support charges to the Perkins grant for payroll and payroll related costs (200-100) totaling \$1,745.01 in FY 2013-2014.

**Citation:** 2 CFR 225 (A-87), Attachment A, Section C: *General Principles for Determining Allowable Costs (Basic Guidelines)*; 34 CFR §§76.702: *Fiscal control and fund accounting procedures* and 80.20: *Standards of 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 to the NJDOE adequate documentation supporting these charges.

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**Finding 21:** As of the date of the monitoring visit, April 15, 2015, equipment approved in the FY 2014-2015 Perkins Application for instructional use in the Radio & Television CTE program with a total cost of \$12,461.49 was still not ordered, installed and available for student instructional use. Perkins guidelines require that equipment purchased to improve an existing CTE program must be received, installed and available for student instruction no later than April 30th.

**Citation:** OMB Circular A-87, Attachment A, Section C (1) a: *Cost Principles for State, Local and Indian Tribal Governments* (Basic Guidelines) and Perkins One Year Grant Application Guidelines (Perkins Guidelines).

**Required Action:** The district must reverse the charges for these items and charge the cost to another funding source, such as local or other funds. The district must provide evidence of the adjusting entry to the NJDOE for review.

**Finding 22:** On several occasions, the district failed to issue a purchase order prior to services being rendered (confirming orders). District policy and state regulations require that a properly executed purchase order be issued prior to services being rendered.

**Citation:** 34 CFR § 80.20: *Standards for financial management systems*; N.J.S.A. 18A:18A 2 (v): Public School Contracts Law.

**Required Action:** The district must establish a procedure to ensure that purchase orders are issued to all vendors prior to goods or services being provided.

**Finding 23:** In addition to the preceding findings, it was determined the district failed to comply with implementing regulations and program specific requirements contained in the Perkins Guidelines. For example, the district expended FY 2013-2014 Perkins funds on Early Childhood program equipment (SmartBoard) for a program that was not eligible to receive FY 2014 funds. In addition, purchase orders had no description of item being purchased (e.g. "See Attached" – PO 501088). Some travel reimbursements are missing travel authorization and/or Professional Development request form. Furthermore, the reimbursed hotels, where applicable, were at an amount greater than the federal per diem rate.

Sub-grantees are required to comply with the state plan and applicable statutes, regulations, and approved applications, and to use federal funds in accordance with those statutes, regulations, plan and applications.

**Citation:** 34 CFR § 76.700: *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.

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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 Frank Basso via phone at (609) 984-5909 or via email at [frank.basso@doe.state.nj.us](mailto:frank.basso@doe.state.nj.us) .