



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

June 11, 2015

Mrs. Anna Belin-Pyles, Superintendent  
Plainfield Public Schools  
1200 Myrtle Avenue  
Plainfield, NJ 07063-1139

Dear Mrs. Belin-Pyles:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Plainfield 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 11, 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 Plainfield 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:Plainfield BOE Cover Letter /consolidated monitoring  
Enclosures

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*New Jersey K-12 Education*

**CONSOLIDATED MONITORING REPORT  
JUNE 2015**

**District:** Plainfield Public Schools  
**County:** Union  
**Dates On-Site:** November 12, 13, and 14, 2014  
**Case #:** CM-040-14

**FUNDING SOURCES**

Program	Funding Award
Title I, Part A	\$ 2,457,762
Title I SIA, Part A	174,000
Title II, Part A	625,424
Title III	701,451
Title III Immigrant	85,460
IDEA Basic	1,921,816
IDEA Preschool	44,364
Race To The Top	206,092
Carl D. Perkins	86,145
Total Funds	<u>\$ 6,302,514</u>

**PLAINFIELD 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 Plainfield 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 I SIA, Part A (Title I SIA); Title II, Part A (Title II); Title III; Title III Immigrant; IDEA Basic and Preschool; Race to the Top; and Carl D. Perkins (Perkins) for the period July 1, 2013 through November 14, 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 I SIA, Title II, Title III, Title III Immigrant, IDEA Basic and Preschool, Race to the Top, and Perkins for the period July 1, 2013 through November 14, 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, RACE TO THE TOP AND CARL D. PERKINS FUNDS**

**Title I**

The district operates schoolwide programs in its 10 Title I funded schools: Barlow Elementary; Clinton Elementary; Emerson Elementary; Evergreen Elementary; Hubbard Middle; Jefferson Elementary; Maxson Middle; Stillman Elementary; Washington Elementary; and Woodland Elementary. The district identified Closing the Achievement Gap, English Language Proficiency, English Language Arts Literacy, Mathematics, and Technology Literacy for all students, Racial/ethnic minorities, Economically Disadvantaged, Limited English Proficient and parents as priority problems.

**Title II**

The district used its Title II funds for professional development.

**Title III**

The district used its Title III funds for a parent English as a Second Language (ESL) Academy, family literacy programs, and supplies and materials.

**Title III Immigrant**

The district used Title III Immigrant funds for a program that addresses the needs of students with interrupted formal education.

**IDEA**

The majority of the FY 2013-2014 IDEA Basic funds were used to reduce district tuition costs for students receiving special educational services in approved private schools for students with disabilities. In addition, funds were used for supplies and equipment for use in special education classrooms.

**Race to the Top**

The district used Race to the Top funds for a new teacher and leader evaluation system.

**Carl D. Perkins**

The district is a comprehensive community public school district that serves students in pre-Kindergarten through 12th grade. Plainfield High School is currently approved to operate the following Career and Technical Education (CTE) programs/program of study: Carpentry/Carpenter (CIP Code – 46.0201); Child Care & Support Services Management (CIP Code – 19.0708); and Health Sciences, General (CIP Code – 51.0000).

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**DETAILED FINDINGS AND RECOMMENDATIONS**

**Title I**

**Finding 1:** The district failed to provide invoices and/or adequate documentation to: 1) support multiple non-payroll related expenditures charged to the Title I grant and/or 2) permit verification of the claims as required under state statutes, as follows:

Transaction	Unsupported
PO #142157 (part of JOE #12345)	\$1,464.19
PO #142158 (part of JOE #12345)	\$924.05
PO #142159 (part of JOE #12345)	\$1,516.00
PO #142160 (part of JOE #12345)	\$1,063.00
PO #143019	\$5,850.00
PO #144317	\$1,382.00
PO #144404 (Total PO is \$20,000, records support \$18,924.63)	\$1,075.37
PO #144703	\$1,115.01
Total	\$14,389.62

As a result, it could not be determined if the costs were reasonable, necessary or allocable to the federal award. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. 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:** The district failed to provide invoices and/or adequate documentation to support Journal Entry 12653 in the amount of \$4,519.04 charged to the Title I SIA/1003(a) grant and/or 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. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. 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.

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**Finding 3:** During the 2013-2014 project period, the district used Title I funds for the following unallowable expenditures:

Item	Description	Amount
1	Displaced students: Gift cards from Shoppers World (PO #142074)	\$4,200.00
2	Hubbard: MU common core and MU express for grades 6-8 for math and language arts from People's Education Inc. (PO #143064)	\$2,758.68
3	Maxson: 170 cartons of white copy paper from WB Mason (PO #143739)	\$3,906.60
4	Hubbard: 22 laptops from Dell (PO #143782)	\$19,839.00
5	Maxson: Various consumable office supplies from Staples (PO #143905)	\$3,882.77
6	Jefferson: 24 laptops from Dell (PO #144258)	\$18,931.44
7	Stillman: Computers from Dell (PO #144404)	\$18,686.40
Total		\$72,204.89

For the FY 2014-2015 project period, the district appropriation of Title I grant funds to support the district's Schoolwide Improvement Plans (SIPs) included the following unallowable expenditures:

Item	Description	Appropriation
1	Hubbard: consultants, out-of-district professional development (PD)	\$10,000.00
2	Hubbard: site based math supervisor	\$94,610.00
3	Stillman: teacher stipend	\$12,852.00
4	Stillman: OWL & OWLET Academy	\$3,738.00
5	Jefferson: Saturday Academy Staff Stipends	\$4,000.00
6	Jefferson: materials for Saturday Academy students	\$4,000.00
7	Jefferson: After school Academy refreshments	\$4,000.00
8	Jefferson: full implementation of RTI	\$6,000.00
9	Jefferson: PBIS system training/implementation	\$3,000.00
10	Jefferson: ongoing support/recognition system	\$2,000.00
11	Maxson: PD ELA/Math Interventions-AMLE, NJASCD, NJPSA, National AMLE Conference	\$3,000.00
Total		\$147,200.00

For schools operating Title I schoolwide programs, services and expenditures must be reflected in the Schoolwide Plan(s)/School Improvement Plans (SIPs) to include being a part of the comprehensive needs assessment, deemed reasonable and necessary, as well as meet the intent and purposes of the Title I legislation.

**Citation:** P. L. 107-110 §§ 1111-1127: *Improving the Academic Achievement of the Disadvantaged*. 34 CFR 200.25: Schoolwide programs in general. ESEA § 1120A(b)(1): *Federal Funds to Supplement, Not Supplant, Non -Federal Funds*.

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**Required Action:** The district must allocate state/local funds rather than using Title I funds to support the above expenditures. The district must amend its School Improvement Plans (SIPs) to address the reallocation of Title I funds. Additionally, the district must provide evidence of the adjusting accounting entry reversing all FY 2014-2015 expenditures to the NJDOE for review.

**Finding 4:** Title I Schoolwide Plans submitted for Woodland, Washington, Emerson, Barlow, Clinton, and Evergreen Elementary Schools were not completed. Schools running Title I schoolwide programs must annually complete a comprehensive plan (Title I Schoolwide Plan) that addresses all essential components contained in the legislation. To this end, the use of Title I funds for activities not included in the Schoolwide Plan are not allowable, and are therefore subject to recovery.

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

**Required Action:** For 2014-2015, the district must immediately ensure that all Title I SIPs are uploaded into the Electronic Web Enabled Grant System (EWEG) and completed in their entirety in accordance with legislative requirements. Upon resubmission, the NJDOE will review all plans to ensure they meet the legislative requirements. If the submitted plans do not meet legislative requirements, the district runs the risk of having the schoolwide status rescinded for all designated schools.

**Finding 5:** The district could not provide evidence as to when its Title I written parental involvement policy was distributed. Per the legislative requirement, parents/guardians have a right to be involved in the development of the written parental involvement policy, as well as be informed of ways they can further engage themselves in the academic performance and achievement of their children.

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

**Required Action:** For FY 2015-2016, the district must ensure it distributes the written parental involvement policy to all parents/guardians in all of its funded Title I schools and submit evidence of distribution to the NJDOE for review.

**Finding 6:** The district could not provide evidence that its Title I schools convened their Annual Title I Parent meeting. In a Title I schoolwide program, all parents/guardians are entitled to be informed about the school's Title I program, legislative requirements, and ways in which they can be actively engaged in helping their child/children succeed academically.

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

**Required Action:** For FY 2015-2016, the district's Title I schools must convene their Annual Title I Parent Meeting and submit evidence of the meetings (e.g., invitational letter/flyer, agenda, meeting minutes, and sign in sheets) to the NJDOE for review.



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**Finding 7:** The district could not provide evidence (e.g., agendas, sign in sheets, meeting notes) that it consulted with nonpublic schools outside of the district boundaries. Per the legislative requirement, the district must consult with all the nonpublic schools that enroll resident students to ensure that eligible students from its attendance areas receive appropriate Title I services by discussing the following: collection of poverty data; identification of students; and development of a delivery plan for services to eligible students, parents, and teachers.

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

**Required Action:** For FY 2015-2016, the district must formalize its nonpublic consultation process. The district must retain signed/certified receipts of correspondence to nonpublic schools (e.g., Affirmation of Consultation forms and Refusal forms). The district must also provide copies of meeting agendas, minutes, and sign in sheets to the NJDOE for review.

**Finding 8:** Per the existing third-party contract to provide services to participating eligible nonpublic students, the district could not provide the following: pupil economic eligibility status; pupil selection/identification criteria; or services provided.

**Citation:** ESEA § 1120(5)(A-G): *Participation of Children Enrolled in Private Schools.*

**Required Action:** For FY 2015-2016, the district must ensure that its third-party contract specifies the following: 1) Student eligibility data; 2) How the needs of the Title I eligible children were identified; 3) What services will be provided to eligible students from Plainfield; 4) How, where, and by whom the services will be provided; and 5) How the services will be evaluated and enhanced/modified accordingly. The district must submit verification of all of the above to the NJDOE for review.

**Title II**

**Finding 9:** The district failed to provide invoices and/or adequate documentation to: 1) support multiple non-payroll related expenditures charged to the Title II grant and/or 2) permit verification of the claims as required under state statutes, as follows:

Transaction	Unsupported
PO #144057P	\$11,889.00
PO #144968	\$580.00
JOE #12471	\$232.96
PO #144128	\$183.75
JOE #12529	\$11,316.21
Total	\$24,201.92

As a result, it could not be determined if the costs were reasonable, necessary or allocable to the federal award. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

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**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. 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 10:** Title II-A, 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(s) during the 2013-2014 project period of Title II-A funds for the expenditures below supplants state/local funds.

Item	Vendor	Reason	PO #/ Invoice #	Amount
1	Flynn Scientific	Supplies for high school science fair.	143952/ 1740391	\$3,976.93
2	A&B Party Supplies	Tablecloths for fall parent conference.	142307/ 1120	\$74.70
3	Baudville	Teacher appreciation items	144234/ 2704288	\$1,074.94
4	Amaker & Porterfield	Athletic shuttle bus transportation (5/29/14)	144815/	\$865.00
5	Amaker & Porterfield	Transportation of allied health program students to Liberty Science Center (6/3/14)	144816/	\$575.00
6	Scantron	Global Scholar–student assessment	143177/ 4006295	\$47,860.00
7	My Learning Plan	MyLearning Plan subscription associated with use by non-instructional staff	141961/ 30575	\$3,220.00
8	Hazelden Foundation	DVDs on bullying prevention, healthy and safe dating strategies, alcohol and other drug prevention, social and emotional learning. Programs are required under N.J.A.C.	144128/ 6968321	\$2,341.25
Total				\$59,987.82

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

**Required Action:** The district must remit all FY 2013-2014 charges to the NJDOE. The district also must reverse all FY 2014-2015 charges and submit adjusting entries showing removal to the NJDOE for review.

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**Finding 11:** For expenditures during the 2013-2014 project period, the district lacked adequate documentation to demonstrate that the purchase of certain classroom materials for student use listed below was allocable to the Title II grant. Specifically, the documentation did not show that the purchase included teacher training and/or was required for teacher training.

Item	Vendor	Reason	PO #/ Invoice #	Amount
1	ETA/ Cuisenaire	Snap cubes classroom kits to be used by teachers - documentation did not show professional development (PD) was offered to instruct teachers how to use cubes in a classroom. Student sets are not eligible.	144980/ 50604884/ 50606616	\$1,139.70
2	Greenwood Heinemann	Algebra Class Pack kits to be used by secondary teachers - documentation did not show PD was offered to instruct teachers how to use resources in a classroom setting.	144976/ 6349908	\$4,293.00
Total				\$5,432.70

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

**Required Action:** The district must remit these disallowed charges to the NJDOE.

**Finding 12:** Catering for Data Team Training did not meet the state or federal procurement rules for food purchases during the 2013-2014 grant year.

Item	Vendor	Reason	PO #	Amount
1	Encore Catering	Costs of catering breakfast during training are not allowable.	144717	\$1,830.00
2	Encore Catering	Cost of catering lunch during training. The district failed to provide documentation to (1) justify that a working lunch was necessary and was integral to the overall purpose of the training; and (2) support that the catering cost of \$30.00 per person was reasonable and not excessive.	144717	\$2,630.00
Total				\$4,460.00

**Citation:** ESEA § 2123(b): *Local Use of Funds (Supplement, Not Supplant)*. 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 76.700: Compliance with statutes, regulations, State plan, and applications.

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**Required Action:** The district must remit all costs associated with catering breakfast to the NJDOE. Further, the district must either remit all costs in connection with catering lunch, or provide documentation supporting these charges to NJDOE for review.

**Title III**

**Finding 13:** The district's parental notification letter did not include all of the Title III parental notification requirements. The missing elements were: the child's level of English proficiency; the program's exit requirements; the expected rate of transition into a classroom not tailored for LEP students; high school expected rate of graduation; and how the program will meet the objectives of any LEP students with a disability.

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

**Required Action:** The district must revise its Title III parental notification letter to meet the specified Title III requirements and submit the revised letter to the NJDOE for review.

**Finding 14:** The district failed to provide invoices and/or adequate documentation to support purchase order 144326 in the amount of \$15,765.20 charged to the Title III grant and/or 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. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. 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.

**Title III Immigrant**

**Finding 15:** The district failed to provide invoices and/or adequate documentation to: 1) support multiple non-payroll related expenditures charged to the Title III Immigrant grant and/or 2) permit verification of the claims as required under state statutes, as follows:

Transaction	Total Charged	Unsupported
PO #144323	\$4,098.60	\$892.62
PO #144324	\$1,879.36	\$1,374.50
PO #144329	\$5,441.69	\$4,961.73
PO #144330	\$122.40	\$122.40
	Total	\$7,351.25

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As a result, it could not be determined if the costs were reasonable, necessary or allocable to the federal award. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. 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.

**IDEA (Special Education)**

**Finding 16:** The district did not provide any documentation to support the expenditures listed below charged to the IDEA grant during the FY 2013-2014 project period. All costs must be adequately documented to be considered allowable in accordance with federal cost principles.

Transaction ID	Unsupported
144225	\$1,288.00
142911	\$2,790.00
Total	\$4,078.00

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

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

**Finding 17:** The district did not consistently document in the IEPs of students placed in a separate setting, consideration of placement in the least restrictive environment. Specifically, the IEPs did not consistently identify activities to transition the student to a less restrictive environment.

**Citation:** N.J.A.C. 6A:14-4.2(a) 4 and 8(i), (ii) and (iii).

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

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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, a sample of IEPs for students whose annual review meetings were conducted between April 2015 and June 2015, and to review the oversight procedures. The names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

**Race to the Top**

A review of the expenditures charged to the Race to the Top grant yielded no findings.

**Carl D. Perkins**

**Finding 18:** The district failed to demonstrate that students were provided with strong and relevant industry experience related to its CTE programs.

**Citation:** P. L. 109-270 § 135(b): *Local uses of funds (Requirements for uses of funds)*.

**Required Action:** The district must create a plan to develop structured learning experiences (e.g., internships, job shadowing, etc.) for all students in its CTE programs intended to assist students to clarify career goals, explore career possibilities, develop employability skills, develop foundational knowledge necessary for success in the workplace, and make the transition from school to careers, including postsecondary education or training and employment.

**Finding 19:** The district failed to demonstrate that equitable access is ensured for all program participants (students, teachers, and other beneficiaries) regardless of gender, race, national origin, color disability, or age.

**Citation:** P. L. 109-270 § 134(b)(8): *Local plan for career and technical education programs (Contents)* and § 135(b)(6) and (9): *Local uses of funds (Requirements for uses of funds)*. General Education Provisions Act (GEPA) § 427: *Guidance for All Grant Applicants*.

**Required Action:** The district must create a plan to collect demographic data for each CTE program/program of study relating to equitable access as it relates to the participants identified above.

**Finding 20:** The district failed to demonstrate that advisory boards were established and operating for each of their approved CTE programs.

**Citation:** P. L. 109-270 § 134(b)(5): *Local plan for career and technical education program (Contents)*. N.J.A.C. 6A:19-3.1: Development, Approval, and Delivery of Career and Technical Education (Program requirements).

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**Required Action:** The district must establish an advisory board for each approved CTE program. The advisory board must have membership representation as indicated in the New Jersey Administrative Code cited above and the program approval applications. Each advisory board must meet at least twice per project period. Once the advisory board has been established, the district must submit a copy of the advisory board minutes to their NJDOE Perkins program officer. Programs without evidence of a functioning advisory board will not be considered approved programs.

**Finding 21:** A CTE safety and health plan was not available during the monitoring visit.

**Citation:** N.J.A.C. 6A:19-6.4: Safety and Health Standards (Safety and health plan for career and technical education).

**Required Action:** The district must provide a copy of their CTE safety and health plan. If one does not exist, the district must immediately begin the development of this plan and submit it to the NJDOE for review.

**Finding 22:** The district requested reimbursement of funds in excess of expenditures incurred for multiple project periods and did not promptly return the excess funds to the NJDOE, as summarized below:

Grant Period Ended	Unexpended Funds
June 30, 2012	\$433.00
June 30, 2013	\$318.00
June 30, 2014	\$25,940.00
Total	\$26,691.00

When an eligible recipient realizes unexpended funds at the end of a project period, the Perkins Act requires the recipient to return any unexpended amounts to the eligible agency. The Carl D. Perkins One-Year Grant Application Guidelines (Perkins Guidelines), Section E, reminds grantees of this requirement and describes the procedure for returning unexpended funds to the NJDOE.

**Citation:** P. L. 109-270 § 133(b)(1): *Special rules for career and technical education (Redistribution)*. 34 CFR 80.50(d)(2): *Closeout (Cash adjustments)*.

**Required Action:** The district must refund all unexpended funds to the NJDOE and institute procedures for timely remittance in the future as prescribed by the department. The district must also ensure reimbursement requests are in compliance with prescribed regulations.

**Finding 23:** The district failed to provide invoices and/or adequate documentation to: 1) support multiple payroll and non-payroll related expenditures charged to the Perkins grant and/or 2) permit verification of the claims as required under state statutes, as follows:

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FY 2012-2013	
Transaction	Amount
PO #130524 (part of JOE #11810)	\$80.56
PO #131384	\$353.89
PO #132312 (part of JOE #11810)	\$58.05
JOE #10933	\$36,274.02
Payroll	\$3,136.00
FICA costs	\$240.00
Total	\$40,142.52

FY 2013-2014	
Transaction	Amount
PO #144114	\$22,788.00
PO #144115	\$5,636.00
JOE #12724	\$51.00
JOE #12792	\$560.16
Payroll	\$336.00
FICA costs	\$27.00
Total	\$29,398.16

As a result, it could not be determined if the costs were reasonable, necessary or allocable to the federal award. Furthermore, all costs must be adequately documented to be considered allowable in accordance with federal cost principles.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. 34 CFR 80.20: Standards for financial management systems. N.J.S.A. 18A:19-2: Requirements for payment of claims; audit of claims in general. Carl D. Perkins One-Year Grant Application Guidelines (Perkins Guidelines), Section E, 2: *Responsibility for Monitoring, Inspection, Verification, and Record Keeping*.

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

**Finding 24:** The district improperly charged various expenditures to the FY 2013-2014 Perkins grant to support an unapproved health services CTE program; refer to the table below:

Transaction	Vendor	Amount
PO #142858	HOSA-Future Health Professionals	\$496.00
PO #142860; 144613	Amaker & Porterfield	\$1,370.00
PO #142993	Liberty Science Center	\$238.00
JOE #143047	Raritan Valley Bus Service	\$785.00
PO #144245	American Museum of Natural History	\$589.00
PO #144509	Uniform Classics	\$3,091.00
PO #144653	Franklin Institute	\$497.50
Total		\$7,066.50

The district did not receive approval to operate this program from the NJDOE until October 24, 2014, after the FY 2013-2014 grant year concluded. The use of Perkins funds for an unapproved CTE program is not permissible.



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**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*. Perkins Guidelines, Section D, 3.9: *Non-allowable costs*.

**Required Action:** The district must remit these disallowed charges to the NJDOE.

**Finding 25:** The district failed to demonstrate a reasonable connection between the following costs and any NJDOE approved CTE program operating in the district:

Plainfield Academy of Arts and Advanced Studies (PAAAS)

Transaction	Description	Amount
PO #133148; 133209	Consumable supplies	\$2,497.92
PO #133170	Yearbook services	\$1,037.00
PO #131384	Spanish textbooks	\$252.67
PO #133157	PD for middle school staff/students	\$238.00
PO #133248; 133440	Microscope adaptors; multimedia presentation centers	\$2,039.85
PO #143056	Cables for use in TV production class	\$290.00
Total		\$6,355.44

Plainfield High School

Transaction	Description	Amount
PO #130528 (part of JOE #11810)	Consumable supplies	\$49.80
PO #130592, 130593 (part of JOE #11810)	Photography supplies	\$1,037.00
PO #131415, 131467, 132916 (part of JOE #10933)	Consumable supplies	\$3,161.49
PO #131679, 134016 (part of JOE #11810)	Mileage Reimbursement	\$208.45
PO #132916 (part of JOE #10933)	Multimedia projectors	\$1,709.96
PO #144116	Laptop computers	\$12,317.80
Total		\$18,484.50

The documentation provided disclosed no indication of intended use and thus, it is unclear how the items purchased advance the intent and purpose of the district's approved CTE programs. Nor is it apparent how the use of Perkins grant funds for these items strengthens the academic, career and technical skills of the students participating in the district's approved CTE programs as required or helps the district to meet the educational needs of its students in general.

**Citation:** P. L. 109-270 § 135(b)(1): *Requirements for uses of funds* and § 311(a): *Supplement Not Supplant*. 2 CFR 225 (OMB Circular A-87), Attachment A, Section C.1: *Basic Guidelines (Factors affecting allowability of costs)*.

**Required Action:** The district must remit these disallowed charges to the NJDOE.

**Finding 26:** The district charged \$219.99 to the FY 2012-2013 Perkins grant for supplies purchased during FY 2011-2012 through the issuance of PO #134134. This misallocation of funds is not allowable.

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**Citation:** 34 CFR 76.707: When obligations are made. 34 CFR 80.23: Period of availability of funds.

**Required Action:** The district must remit this disallowed charge to the NJDOE.

**Finding 27:** The district failed to expend its FY 2012-2013 Perkins funds in accordance with the NJDOE approved budget in the EWEG system.

**Citation:** P. L. 109-270 § 135: *Local uses of funds*. 34 CFR 76.700: Compliance with statutes, regulations, State plan, and applications.

**Required Action:** The district must monitor and track expenditures to ensure that expenditures are made in accordance with the approved budget. Amendments, if necessary, should be submitted timely and in compliance with applicable regulations.

**Finding 28:** The total expenditures reported for certain line item categories on the district's FY 2012-2013 and FY 2013-2014 Perkins Final Expenditure Reports (FER) did not agree with program charges recorded by the district in its accounting records. Grantees are required to maintain records which adequately identify the source and application of funds. The district must also ensure final reporting is 1) accurate and current; 2) provides complete disclosure of the financial results of activities; and 3) complies with requirements prescribed by the department.

**Citation:** 34 CFR 80.20: Standards for financial management systems.

**Required Action:** The district must improve procedures used to account for expenditures related to the grant program as prescribed.

**Finding 29:** The district expended FY 2014-2015 Perkins grant funds of \$784.00 to purchase individual memberships for students via purchase order 152157. The purchase of any item for personal use such as supplies, clothing, awards and payment of individual membership dues are non-allowable costs.

**Citation:** Perkins Guidelines, Section D, 3.9: *Non-Allowable Costs*.

**Required Action:** The district must reverse all charges for these unallowable expenditures and submit adjusting entries showing the removal to the NJDOE for review.

**Finding 30:** The district routinely posted expenditures to incorrect expenditure line items in its accounting system. For example, the district recorded conference and registration fees, as well as bus transportation for students, under account numbers containing a line item designated for travel.

**Citation:** N.J.A.C. 6A:23A-16.2: Double-Entry Bookkeeping and GAAP Accounting (Principles and directives for accounting and reporting).

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**Required Action:** The district must charge expenditures to the general ledger account numbers with proper line item codes. The district should review its funded expenditures for FY 2014-2015 and transfer all improperly recorded transactions to the appropriate accounts prior to submitting its FY 2014-2015 FER.

**Administrative**

**Finding 31:** Program and fiscal 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.

**Citation:** 34 CFR 76.910: Cooperation with audits. 34 CFR 80.20: Standards for financial management systems.

**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 32:** 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 (Purchase order).

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

**Finding 33:** In some instances, board minutes were inconsistent regarding the information reported relative to federally funded staff (e.g., account number, position, annual salary, funded salary, hourly rate and not to exceed amount and inconsistent regarding the information reported relative to the submission and acceptance of federal awards.

**Citation:** 2 CFR 225 (OMB Circular A-87), Attachment B, Section 8 (h): *Compensation for personal services (Support for salaries and wages)*. 34 CFR 80.20: Standards for financial management systems.

**Required Action:** A template should be generated to ensure a consistent format and content which will reduce the volume and turnaround time and establish a more accurate and clearer picture of staff funding. The district should also update its internal controls accordingly.

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.

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