



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 27, 2016

Mrs. Lucy Feria, Interim Superintendent
Trenton Public Schools
108 North Clinton Avenue
Trenton, NJ 08609

Dear Mrs. Feria:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the Trenton Public Schools. 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, 2014 through March 3, 2016. 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 www.state.nj.us/education/compliance/monitor/.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Trenton Public Schools 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:Trenton Public Schools Cover Letter /consolidated monitoring 15-16
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
JULY 2016**

District: Trenton Public Schools
County: Mercer
Dates On-Site: March 1, 2, and 3, 2016
Case #: CM-024-15

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 6,752,462
Title I SIA, Part A	949,860
Title II, Part A	1,976,463
Title III	499,996
Title III Immigrant	131,472
IDEA Basic	4,228,570
IDEA Preschool	152,621
Carl D. Perkins	170,729
Total Funds	<u>\$ 14,862,173</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, 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 Trenton 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 and SIA, 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, 2014 through March 3, 2016.

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 Carl D. Perkins for the period July 1, 2014 through March 3, 2016. 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 operates Title I Schoolwide programs in all of its Title I funded schools: Robbins Elementary School; Wilson Elementary School; P. J. Hill Elementary School; Grant Elementary School; Martin Luther King Jr. Elementary School; Robeson Elementary School; Parker Elementary School; Franklin Elementary School; Washington Elementary School; Columbus Elementary School; Gregory Elementary School; Mott Elementary School; Jefferson Elementary School; Hedgepeth-Williams Middle School; Grace A. Dunn Middle School; Luis Munoz-Rivera Middle School; Joyce Kilmer Middle School; Trenton Central High School; Trenton Central High School West; and Daylight/Twilight Alternative High School. The district identified Closing the Achievement Gap, English Language Proficiency, English Language Arts, Mathematics, and Technology for all students, English Language Learners (ELL), and immigrants as priority problems.

Title II

The district used Title II funds for stipends in order to participate in professional development (PD) opportunities and PD aligned with the District Professional Development Plan. Other uses of these funds include, but are not limited to, travel costs to attend off-site PD, institutional memberships, supplies to support PD, and professional learning communities.

Title III

The district used Title III funds for extended day programs, salaries, supplies, PD, and technology.

Title III Immigrant

The district used Title III Immigrant funds for supplies and salaries.

IDEA (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, as well as instructional supplies to support students with disabilities. Additionally, the district utilized 15 percent of its IDEA funds for Coordinated Early Intervening Services (CEIS) which included the hiring of behavior specialists to support students at-risk and teachers who instruct these students. IDEA funds were also used for instructional supplies for special education classrooms and services for students who attend nonpublic schools located in the district.

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Carl D. Perkins

The district has the following Career and Technical Education (CTE) programs: Photographic/Film/Video Technology (100201); Cosmetology (120401); Cooking/Culinary Arts (120500); Physical Fitness Technician (310507); Construction Trades (460000); Health Service/Allied Health (510000); Nursing Assistant (513902); Finance (520801); and Sales/Marketing (521801). Perkins funds are used to purchase instructional supplies and equipment for use in the programs. Perkins funds are also used to provide PD to CTE teachers.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: Title I Schoolwide and School Improvement Plans (SIPs) submitted for Parker Elementary School, Robbins Elementary School, Woodrow Wilson Elementary School, Trenton High School West, Columbus Elementary School, Franklin Elementary School, Grant Elementary School, Gregory Elementary School, P. J. Hill Elementary School, Jefferson Elementary School, Mott Elementary School, Robeson Elementary School, Washington Elementary School, Hedgepeth-Williams Middle School, Joyce Kilmer Middle School, and Daylight/Twilight Alternative High School were not completed. Schools running Title I schoolwide programs must annually complete a comprehensive plan [Title I Schoolwide plan and SIP (for categorized schools)] 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 or SIP are deemed unnecessary and unreasonable; hence, not allowable and are therefore subject to recovery.

Citation: 34 CFR 200.25: Improving basic programs operated by local educational agencies (Schoolwide programs in general). ESEA §1114(b)(2): *Schoolwide Programs (Components of a Schoolwide Program - Plan)*. ESEA §1116(b)(3)(A-D): *Academic Assessment and Local Educational Agency and School Improvement (School Improvement - School Plan)*. ESEA §1120A(b)(1): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds)*.

Required Action: For FY 2016-2017, the district must ensure that all Title I schoolwide plans and SIPs are completed in their entirety in accordance with the legislative requirements. Upon resubmission of the plans, the department will review all schoolwide plans and SIPs to ensure they meet the legislative requirements. If the submitted plans do not meet the legislative requirements, the district runs the risk of having the schoolwide status rescinded for all designated schoolwide schools.

Finding 2: The district was unable to provide evidence that each of its Title I schools distributed school-parent compacts. All Title I funded schools must have a mechanism to ensure that parents/guardians are informed of the roles and responsibility of the school, parents/guardians, and students in achieving academic success. The exclusion of parents in the development of

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these documents did not offer them the opportunity for full participation in their child's educational program.

Citation: ESEA §1118(c-d): *Parental Involvement*.

Required Action: For FY 2016-2017, the district must ensure that each of its Title I schools distributes the Title I school-parent compacts to parents/guardians. The compacts must reflect the legislative requirements by including how the school, parents, and students will share in the responsibility for improved student academic achievement. The district must provide a copy of the distributed school-parent compacts along with evidence of parental involvement to the NJDOE for review.

Finding 3: The district was unable to provide documentation that four paraprofessionals met the legislative requirements for paraprofessionals in a Title I schoolwide program. The district must continue to comply with these requirements in place on December 9, 2015, including those requirements under sections 1119(c) and (d) of the ESEA, as amended by NCLB. Accordingly, paraprofessionals in a program supported by Title I funds must have a secondary school diploma or its recognized equivalent and have completed at least two years of study at an institution of higher education, obtained an associate's or higher degree, or met a rigorous standard of quality; and demonstrate, through a formal state or local academic assessment, knowledge of, and the ability to assist in instructing, reading, writing, and mathematics.

Citation: ESEA §§1119(a) and (c-g): *Qualifications for Teachers and Paraprofessionals*. ESEA §1114(b)(1)(C-D): *Schoolwide Programs (Components of a Schoolwide Program)*.

Required Action: The district must ensure that it has current documentation on file that all of its paraprofessional staff in a Title I schoolwide program meet the legislative requirements. In addition, the district must submit to the NJDOE documentation that the paraprofessionals in question have met the statutory requirements, or reassign them to full-time non-instructional positions.

Finding 4: In its FY 2015-2016 ESEA/NCLB Consolidated Application on the Electronic Web-Enabled Grant System (EWEG), the district did not report any resident nonpublic school students in the attendance areas of Trenton Central West and Daylight/Twilight Schools. ESEA §1120 requires that districts receiving Title I funds provide equitable services to all eligible resident nonpublic school students. The district is responsible for counting and entering the nonpublic enrollment numbers and the low-income counts for nonpublic students that reside in the district's attendance areas. The omission of enrollment data for nonpublic students can result in inaccurate Title I school-level allocations and deprive eligible resident nonpublic students of critical services.

Citation: ESEA §1120(b)(1)(E-F): *Participation of Children Enrolled in Private Schools (Consultation)*.

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Required Action: In preparation for the completion of the district's FY 2016-2017 ESEA/NCLB Consolidated Application, the district must develop a process to locate and document all resident students that attend nonpublic schools. The district must report nonpublic enrollment data and nonpublic low-income data in the Title I portion of the district's FY 2016-2017 Consolidated Application.

Finding 5: The district's contract with a third-party provider for services to participating eligible nonpublic students did not articulate the following: pupil economic eligibility status and pupil selection/identification criteria.

Citation: ESEA §1120(b)(1)(A-G): *Participation of Children Enrolled in Private Schools(Consultation).*

Required Action: For FY 2016-2017, the district must ensure that its contract with a third-party provider for equitable services to resident nonpublic school students reflects the following: Student eligibility data; How the needs of the Title I eligible children were identified; What services will be provided to eligible students from Trenton; How, where, and by whom the services will be provided; and How the services will be assessed and used to enhance/modify services provided in the future. The district must submit verification of all of the above to the NJDOE for review.

Finding 6: The district's contract with a third-party provider for equitable services to resident nonpublic school students was not signed and dated by the third-party provider.

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

Required Action: The district must immediately obtain and retain a signed and dated copy of its contract with the third-party service provider/consultant agreement for the 2015-2016 school year. The district must submit a copy of the contract to the NJDOE for review.

Finding 7: The district was unable to provide documentation of how expenditures from its Title I reserve for homeless students were tracked and what services were actually provided. The district presented a Request for Proposals (RFP) to provide a summer enrichment camp for its homeless students. However, the RFP presented during the scheduled on-site monitoring visit noting a February 22, 2016 board of education meeting was not signed or dated.

Citation: McKinney-Vento Act §722(g)(1)(J)(ii): *Grants for state and local activities for the education of homeless children and youths (State plan).* ESEA §1115(b)(2)(E): *Targeted Assistance Schools (Eligible Children – Homeless Children).* ESEA §1113 (c)(3)(A): *Eligible School Attendance Areas (Allocations – Reservation).*

Required Action: The district must document the service(s) provided to homeless students using funds from the homeless reserve in the FY 2015-2016 ESEA/NCLB

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Consolidated Application in EWEG, and how the expenditures from this reserve are tracked. The district must submit this documentation to the NJDOE for review.

Title II

Finding 8: 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) of Title II funds for the expenditures listed below supplanted state and local funds.

Item	Vendor	Description	Reference	Amount
1	Howard Tech Solutions	Epson Scanner (5 @ \$1,110.99 each)	15-03300	\$5,554.95
2	Teachscape	Focus for observers annual license	15-00933	\$8,379.00
3	Danielson Group	Danielson Group Framework for Teaching for Administrators- ongoing Danielson training – Part of leadership Institute – In addition to initial training	15-00938	\$13,500.00
4	Alpha Mu Gamma National	26 posters (24 X 36) advertising National Foreign Language Week	15-03096	\$156.00
5	Stipends to teachers	Costs associated with Novice teacher training as follows are required by N.J.A.C.:6A:9C-5: <ul style="list-style-type: none"> • Student Growth Objectives-9/28/15 • Mentor/Mentee training-Orientation-10/1/15 • Danielson's framework-10/13/15 • Professional Responsibility & recordkeeping – 3/8/16-not charged yet Other topics are not required and therefore, are permitted.	Various	\$5,904.00
Total				\$33,493.95

Citation: ESEA §2123 (b): *Local Use of Funds (Supplement, Not Supplant)*. 2 CFR §200.403: *Basic Considerations (Factors affecting allowability of costs)*.

Required Action: The district must establish a system of internal control sufficient to provide reasonable assurance that Title II funds are expended on allowable costs and that the funds supplement, rather than supplant, state and local funds.

Finding 9: The district is not in compliance with current federal and state requirements for Highly Qualified Teacher (HQT) status. A review of three of the district's teachers of students requiring special education who provided primary instruction in a self-contained environment, do not have supporting HQT documentation in their personnel files. As the NJDOE transitions from

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the federal regulations under NCLB to ESSA, where requirements regarding HQT are out of compliance, it is noted.

Citation: ESEA §1119: *Qualifications for Teachers and Paraprofessionals*. ESEA §1111(h)(6)(B)(ii): *State Plans (Reports – Parents Right-to-Know)*.

Required Action: No action is required.

Commendation: The Novice and Mentor Teacher Professional Development program is an exemplary program that includes required topics and other pertinent topics, pairs Novice teachers with Mentors who attend PD together and work to improve teacher practice.

Title III

Finding 10: The district's use of Title III and Title III Immigrant funds supplanted state/local funds. Expenditures for extended day programs, salaries, general supplies (e.g., bilingual dictionaries, laminating machine, English language proficiency tests not used for accountability determinations), PD, and technology were for programs/services that the district would have to provide in the absence of federal funds.

Citation: ESEA §3115(g): *Subgrants to Eligible Entities (Supplement, Not Supplant)*.

Required Action: The district must establish a system of internal controls to ensure that federal funds are not used to supplant state/local funds. The district must submit a description of its internal controls process to the NJDOE for review.

Finding 11: The district failed to provide adequate documentation to support a purchase charged to the Title III grant in the amount of \$997.23 (PO#15-02630). 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 §200.403: Basic Considerations (Factors affecting allowability of costs).

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

Finding 12: The district's Title III parental notification letter was missing the following elements:

- the child's level of English proficiency and the child's academic level;
- how the program will meet the child's needs in attaining English and meeting standards;
- program exit requirements; and

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- how the instructional program will meet the objectives of an education program of a child with a disability.

Citation: ESEA §3302: *Parental Notification*.

Required Action: The district must revise the parental notification letter and submit it to the NJDOE for review. The district may find guidance on developing the Title III parental notification letter at the following link on the NJDOE website: <http://www.nj.gov/education/bilingual/title3/accountability/notification/>.

IDEA (Special Education)

Finding 13: The district did not consistently document required participants were in attendance at meetings for students eligible for special education and related services.

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

Required Action: The district must ensure that meetings 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, review meeting documentation for meetings conducted between October 2016 and January 2017, and to review the oversight procedures.

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:

- the supplementary aids and services considered;
- an explanation of why the supplementary aids and services were rejected; 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).

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 that all required decisions regarding the placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. The district must also ensure for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and document them in

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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 the NJDOE will conduct an on-site visit to interview staff, review the revised IEPs, along with a random sample of IEPs for students whose annual review meetings were conducted between October 2016 and January 2017, 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.

Finding 15: 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)4(i-vi). 20 U.S.C. §§1414(b)(1)-(3) and 1412(a)(6)(b). 34 CFR 300.304(b)(1).

Required Action: The district must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and 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 initial evaluation reports for students whose eligibility meetings were held between October 2016 and January 2017, and to review the oversight procedures.

Carl D. Perkins

Finding 16: The district failed to provide adequate documentation related to PD for CTE faculty. For example, the district charged the Perkins grant for a consultant who provided multiple days of PD related to the district's construction trades. None of the dates were supported with an agenda or teacher sign in sheet(s). Other than the PD provided to the faculty of the construction trades, there was no other documentation provided that indicated PD opportunities were provided to CTE teachers of the district's other programs.

Citation: Perkins Act §134(b)(4): *Local plan for career and technical education programs (Contents)* and 135(b)(5): *Local uses of funds (Requirements for uses of funds)*. 2 CFR §200.403(g): Factors affecting allowability of costs.

Required Action: The district must create a PD plan for CTE teachers that identifies opportunities for teachers to receive industry specific PD. The district must also ensure that completed sign in sheets, as well as agendas are maintained as evidence of any PD activities supported by Perkins grant funds.

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Finding 17: The district was unable to provide documentation the district advertised workshops or provided counseling activities regarding non-traditional programs offered to students.

Citation: Perkins Act §134(b)(8-10): *Local plan for career and technical education programs (Contents)* and 135(b)(6) and (9): *Local uses of funds (Requirements for uses of funds)*.

Required Action: The district must conduct activities or implement strategies to increase participation and success of nontraditional students and other special population students in CTE programs. The district is advised to contact its Perkins program officer for resources and assistance with developing appropriate strategies.

Finding 18: The district failed to provide evidence that it submitted CTE program or program of study information relating to the one year funding application to the Workforce Development Board (WDB) for each approved program for review.

Citation: Perkins Act §134(b)(5): *Local plan for career and technical education program (Contents)*. Perkins One-Year Grant Application Guidelines, July 1, 2015 – June 30, 2016 (Perkins Guidelines), Section 5.3: Workforce Investment Board (WIB) Review.

Required Action: The district must provide the WDB a copy of the grant application and spending plan for review/comment for each future Perkins grant application.

Finding 19: The district failed to demonstrate that advisory boards were established and operating for each of their approved CTE programs.

Citation: Perkins Act §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).

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 20: The district used FY 2014-2015 Perkins funds for the following non-allowable costs:

- Entry fee and transportation costs for out-of-state student travel totaling \$1,853.40 (PO# 15-03902; 15-03928); and

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- General office and classroom consumable supplies totaling \$2,888.74 (PO# 15-03846; 15-03962; 15-040006; 15-040007; 15-040013)

Citation: Perkins One-Year Grant Application Guidelines, July 1, 2014 – June 30, 2015, (2014-2015 Perkins Guidelines), Section D: Non-Allowable Costs.

Required Action: The district must remit the disallowed costs to the NJDOE.

Finding 21: During FY 2014-2015, the district purchased computing devices which included warranties/service contracts with coverage beyond the one-year grant cycle, as follows:

PO#	Description (Quantity)	Beginning Date	Ending Date	Total Cost	Amount Disallowed
15-03904	HP Next Day Exchange	5/27/2015	6/25/2018	\$ 62.30	\$ 60.37
15-03927	MacBook Protection	4/6/2015	4/5/2018	239.00	220.46
15-04083	iMac AppleCare	5/5/2015	5/4/2018	119.00	112.81
15-04177	iMac AppleCare (6)	6/2/2015	6/1/2018	714.00	695.76
				Total	\$ 1,089.40

The district was only authorized to charge warranty and service contract costs from the beginning dates shown through the project period ended on June 30, 2015 to the FY 2014-2015 Perkins Grant. Conversely, costs associated with coverage beyond the applicable grant year were not allowable.

Citation: 2014-2015 Perkins Guidelines, Section D: Non-Allowable Costs.

Required Action: The district must remit the disallowed costs to the NJDOE. Each remaining year of coverage may be included in the grant applications for subsequent project periods one year at a time. Corresponding Perkins Final Reports should reflect only the costs of one year warranty coverage for each of these items as funded by the Perkins grant.

Finding 22: The expenditures reported in total and for certain line item categories on the district's FY 2014-2015 Perkins Final Report did not agree with program charges recorded by the district in its accounting records or to the district's audited financial statements for the project period.

Citation: 2 CFR §200.302(b)(2): Financial management.

Required Action: The district must improve procedures used to account for expenditures related to the Perkins program. The district must also ensure final reporting is: accurate and current; provides complete disclosure of the financial results of activities; and complies with requirements as prescribed by the department.

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Finding 23: The district's equipment purchased with Perkins funds did not have a visible, permanently attached label identifying the federal funding source.

Citation: 2 CFR §200.313(4)(d): Equipment (Management requirements). Perkins Guidelines, Section 7.10: Commonly Requested Budget Items (Equipment).

Required Action: The district must place visible, permanently attached, numbered inventory tags on all equipment. Any unit purchased which consists of multiple pieces must be tagged with sequential numbers. Perkins funded equipment must be labeled as "Perkins" funded equipment.

Finding 24: Perkins program equipment was not received, installed and available for student instruction by April 30, 2015.

Citation: 2014-2015 Perkins Guidelines, Section D: Planning for Purchases of Equipment.

Required Action: The district must implement procedures to ensure program equipment is received, installed and available for student use by the deadline established in the Perkins Guidelines applicable to the project period.

Administrative

Finding 25: The district provided a board approved policy to prevent contracting with debarred and suspended vendors for examination. However, no evidence was produced demonstrating that relevant procedures have been developed or that the policy has been formally implemented.

Citation: 2 CFR §§200.318(h): General procurement standards and 200.326(l): Contract provisions (Debarment and suspension).

Required Action: The district must update its procedures to demonstrate implementation of the board's approved policy related to vendor debarment and suspension.

Finding 26: Certain board approved policies and standard operating procedures maintained by the district are out-of-date and in need of revision.

Citation: 2 CFR §§200.302(b)(3): Financial management and 200.318: General procurement standards. N.J.A.C. 6A:23A-6.6: Standard operating procedures for business functions.

Required Action: The district must revise/adopt its written policies and procedures to ensure compliance with current federal regulations.

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