



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

KIMBERLEY HARRINGTON
Acting Commissioner

January 13, 2017

Dr. James Pedersen, Superintendent
Essex County Vocational Technical Schools
60 Nelson Place 1 North
Newark NJ 07102

Dear Dr. Pedersen:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Essex County Vocational Technical Schools**. The funding source reviewed was the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2015 through November 30, 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/. Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the report on the district's website.

If you have any questions, please contact Steven Hoffmann at (973) 621-2750.

Sincerely,

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

RJC/SH/I:Essex County Voc-Tech Schools. Consolidated Monitoring cover letter.doc
Enclosure

c: Kimberley Harrington
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www.nj.gov/education

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PO BOX 500
TRENTON, NJ 08625-0500**

ESSEX COUNTY VOCATIONAL TECHNICAL SCHOOLS
60 NELSON PLACE 1 NORTH
NEWARK, NJ 07102
PHONE: (973) 412-2050



New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
JANUARY 2017**

District: Essex County Vocational Technical Schools
County: Essex
Dates On-Site: December 19 and 20, 2016
Case #: CM-017-16

FUNDING SOURCES

IDEA Basic		\$547,692
	Total Funds	<u>\$547,692</u>

**ESSEX COUNTY VOCATIONAL TECHNICAL 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 that districts provide programs and services based on the requirements specified in each of the authorizing statutes (i.e., 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. Due to the impending implementation of new ESSA regulations, only IDEA and Special Education will be reviewed during consolidated monitoring.

INTRODUCTION

The NJDOE visited the Essex County Vocational Technical 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 program: IDEA Basic for the period July 1, 2015 through November 30, 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 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 documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The IDEA Basic grant was reviewed from July 1, 2015 through November 30, 2016. A sampling of purchase orders and/or salaries were reviewed.

**ESSEX COUNTY VOCATIONAL TECHNICAL SCHOOLS
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GENERAL OVERVIEW OF USE OF IDEA FUNDS

IDEA Projects

The majority of the FY 2017 IDEA Basic Funds were used to support the salaries of instructional staff. Funds were also used for contracting related service providers, purchasing instructional supplies/materials, and paying entry fees for field trips related to classroom behavior modification programs for students with disabilities.

DETAILED FINDINGS AND RECOMMENDATIONS

IDEA

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

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

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