



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

CHRIS CHRISTIE
Governor

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Lt. Governor

CHRISTOPHER D. CERF
Commissioner

August 28, 2013

Mr. Brian Betze, Superintendent
Moorestown Township Board of Education
803 North Stanwick Road
Moorestown, NJ 08057

Dear Mr. Betze:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Moorestown 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, 2012 through April 20, 2013. 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 Moorestown 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 Lori Ramella at (609) 984--0937.

Sincerely,

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

RJC/LR/dk:Moorestown Twp. Cover Letter/consolidated monitoring
Enclosures

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MOORESTOWN TOWNSHIP SCHOOL DISTRICT
803 North Stanwick Road
Moorestown, NJ 08057
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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
AUGUST 2013**

District: Moorestown Township School District
County: Burlington
Dates On-Site: April 24, 25 and 26, 2013
Case #: CM-029-12

FUNDING SOURCES

Program	Funding Award
Title I	\$ 117,154
IDEA Basic	863,571
IDEA Preschool	68,505
Title IIA	70,775
Carl D. Perkins	20,101
Total Funds	<u>\$ 1,140,106</u>

**MOORESTOWN TOWNSHIP SCHOOL DISTRICT
CONSOLIDATED MONITORING REPORT
AUGUST 2013**

BACKGROUND

The Elementary & 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 Moorestown 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 IIA; IDEA; and Carl D. Perkins for the period July 1, 2012 through April 20, 2013.

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 district 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 IIA, IDEA, and Carl D. Perkins from July 1, 2012 through April 20, 2013. 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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CONSOLIDATED MONITORING REPORT
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GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA AND CARL D. PERKINS FUNDS

Title I Projects

The district operates Targeted Assistance Programs in its three Title I funded schools: Mary E. Roberts School; Moorestown Middle School; and Moorestown Upper Elementary School. The district has identified “Closing the Achievement Gap” and “English Language Arts” for all of its students as its identified priority problems.

IDEA Projects (Special Education)

The district uses the majority of IDEA funds for out-of-district placement. The FY 2012-2013 IDEA funds are being used to reduce district tuition expenditures for students receiving special educational services in other public school districts and approved private schools for students with disabilities. The nonpublic proportionate share of the grant is being used to provide instructional materials, related services, reading instruction and assistive technology for students with disabilities attending nonpublic schools in the district.

Carl D. Perkins Projects

The district’s FY 2012-2013 Carl D. Perkins allocation supports a total of two approved secondary programs: Accounting (520301/520302) and Management Information Systems, General (521201).

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district did not require partially funded Title I staff to prepare and submit time and activity reports on a monthly basis, at a minimum, as required by federal law. Instead, staff submitted time and activity reports on a quarterly basis.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must ensure partially funded Title I staff submit monthly time and activity reports. The district must submit a list of FY 2013-2014 Title I funded staff, their salaries, funding percentages and copies of supporting time and activity reports for September 2013 and October 2013 to the NJDOE for review.

Finding 2: The district improperly charged the salary of an employee who did not perform any work attributable to the Title I program to an account number utilized for the grant. Conversely, the salaries of two Title I employees were incorrectly posted to a non-federal account number.

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Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must improve internal controls and communication between the grant's office and the program office when developing a budget and establishing accounts in the payroll and accounting system to ensure the proper coding of Title I funded salaries. The district must post appropriate adjusting entries to its FY 2012-2013 general ledger and provide documentation of the adjustment to the NJDOE for review.

Finding 3: The district's board of education did not approve the appointment of Title I funded staff prior to the staff performing grant-funded duties. Board meeting minutes reflect the board of education did not approve the appointment of Title I funded staff until January 22, 2013, several months following the start of the 2012-2013 grant year.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must ensure the board of education approves the appointment of Title I funded staff before the staff assume their grant-funded duties.

Finding 4: The notification letters sent to the parents/guardians of identified Title I students did not include clearly defined entrance and exit criteria. The parents/guardians of identified Title I students must be informed of the multiple educationally-related criteria used to identify their child/children for Title I services, and the performance levels needed for their child/children to exit the program.

Citation: ESEA §1115(B): *Targeted Assistance Programs (Eligible Children from Eligible Population)*.

Required Action: In its Title I notification letter to parents/guardians, the district must include clearly defined entrance and exit criteria. The district must provide a copy of its revised FY 2013-2014 parental notification letter to the NJDOE for review.

Finding 5: The district could not provide evidence of the distribution date for the Title I parental involvement policy. Per the legislative requirement, districts must inform parents/guardians of Title I students of their right to be involved in the development of the written parental involvement policy and ways they can engage in the academic performance and achievement of their children. This information is communicated in the district's Title I parental involvement policy.

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

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Required Action: For FY 2013-2014, the district must ensure all of its funded Title I schools distribute the written parental involvement policy to parents/guardians of the Title I students and the district must send a copy to the NJDOE for review.

Finding 6 : The district could not provide evidence of convening the annual Title I Parent meeting. The parents/guardians of identified Title I students are entitled to be informed about the school's participation in Title I, Part A, legislative requirements, and how they can help their child/children succeed academically.

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

Required Action: For the 2013-2014 school year, the district must convene the annual Title I Parent Meeting at the beginning of the school year to give parents the full opportunity to participate in their child's academic program. The district must submit evidence of the meeting (invitational letter/flyer, agenda, meeting minutes, and sign in sheets) to the NJDOE for review.

Finding 7: The district could not provide evidence of a process to consult with nonpublic schools that enroll resident nonpublic school students. Per the legislative requirement, the district must perform its due diligence in meeting with the nonpublic school officials to ensure that eligible resident students have an opportunity to participate in the district's Title I program. During the consultation process, the district must discuss the following: collection of poverty data; student identification, and services for eligible students, parents and teachers.

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

Required Action: For FY 2013-2014, the district must consult with all nonpublic schools that enroll resident students. The district must retain signed/certified receipts of its correspondence with nonpublic schools, copies of Affirmation of Consultation signed by all parties, and refusal forms. The district must provide a copy of the consultation meeting agendas, minutes, and sign in sheets to the NJDOE for review.

Title IIA

Finding 8: The district did not require partially funded Title IIA staff to prepare and submit time and activity reports on a monthly basis, as required by federal law. Instead, staff submitted time and activity reports on a quarterly basis.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must verify the time and activity of staff partially charged to the grant on a monthly basis. The district must submit a list of FY 2013-2014 Title IIA funded staff, salaries, funding percentages and the time and activity reports for September 2013 and October 2013 to the NJDOE for review.

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Finding 9: The Classroom Assignments and Teacher Roster lacks an identifier which indicates if the position is providing primary instruction or support services.

Citation: ESEA §1119(b)(1)(A): *Qualifications for Teachers and Paraprofessionals*, ESEA §2123(a)(5) *Local Uses of Funds*.

Required Action: The district must submit a copy of two consecutive pages of the classroom assignments and a teacher roster, showing headings on both pages, which identifies whether the teachers' responsibilities includes providing primary instruction or support services.

Carl D. Perkins

Finding 10: On several occasions, the district failed to issue a purchase order prior to services being rendered (confirming order). The district's policy and state regulations require that a properly executed purchase order be issued prior to services being rendered.

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

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

Finding 11: The district charged several expenditures to the incorrect general ledger accounts.

Citation: EDGAR, PART 80-*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must ensure expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

Finding 12: The district did not offer a coherent sequence of courses for the approved Career and Technical Education (CTE) programs.

Citation: N.J.A.C. 6A: 19-3.1.6 (i) & 9 Program Requirements & Carl D. Perkins P.L. 109-270 §135 (b) 1 and 8.

Required Action: The district must ensure a coherent sequence of three or more courses is offered for any approved CTE program. The course sequence must align to the CIP code description and incorporate CTE standards. The programs and course sequence information should be available for students, teachers, guidance counselors, administrators and parents.

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Finding 13: The district did not provide any evidence of Structured Learning Experiences being available and offered to students.

Citation: Carl D. Perkins P.L. 109-270 §135 (b)3.

Required Action: The district must ensure that students are offered an opportunity to participate in Structured Learning Experiences as part of their CTE programs.

Finding 14: The district is using one advisory board for both of their approved CTE programs and the advisory board has not met since 2009.

Citation: Carl D. Perkins P.L. 109-270 §134 (b) 5 & NJAC 6A:19-3.1 Requirements.

Required Action: The district must establish an advisory board for each approved CTE program. The advisory boards must have appropriate membership representation and each advisory board must meet at least twice per project period. Once the advisory boards have been established, the district must submit a copy of the advisory board minutes to their Perkins program officer. Programs without evidence of functioning advisory boards will not be considered approved programs and will not be eligible for FY 2013-2014 Carl D. Perkins funding.

Finding 15: Professional development has not been provided for CTE teachers.

Citation: Carl D. Perkins P.L. 109-270 §134 (b) 4 and §135 (b) 5 & NJAC 6A:19-3.1 Requirements.

Required Action: The district must develop professional development plans for CTE teachers. These development plans must be submitted to the NJDOE for review.

Finding 16: Strategies identified in the approved FY 2012-2013 application have not been implemented.

Citation: Carl D. Perkins P.L. 109-270 §135 (b) 1-8.

Required Action: In the future, the district must ensure all strategies and activities are implemented during the project period.

Finding 17: The district purchased the Naviance program with Perkins funds to support the entire school district, not just students in CTE programs. Perkins funding is only to be used for students in approved CTE programs.

Citation: Carl D. Perkins P.L. 109-270 §135 (c) 2.

Required Action: The cost of the Naviance software must be charged to local or other funding sources.

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IDEA Basic

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

IDEA (Special Education)

Finding 18: The district did not consistently ensure that general education teachers were in attendance at annual review, reevaluation planning and eligibility/IEP meetings for students who are placed in separate settings.

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

Required Action: The district must ensure identification, eligibility/IEP and reevaluation planning 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 regarding the procedures for implementing the requirements in the citation listed above. Additionally, the district must implement an oversight mechanism to regularly review general education teacher attendance at annual review, reevaluation, and eligibility/IEP meetings. A monitor from the NJDOE will conduct an on-site visit to interview staff, review meeting documentation, including the sign in sheets, for meetings conducted between October 2013 and January 2014 and the oversight procedures.

Finding 19: 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 (LRE). Specifically, IEPs did not consistently include:

- supplementary aids and services considered and 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 that 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 regarding the district's

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procedures. Additionally, the district must implement an oversight mechanism to regularly review the LRE section of IEPs to ensure compliance with this citation. To demonstrate 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. At the next IEP meeting for all other students removed from general education for more than 20 percent of the day, the district must ensure the IEPs include documentation of consideration of placement in the LRE. A monitor from the NJDOE will conduct an on-site visit to review the revised IEPs, a random sample of additional IEPs developed at meetings conducted between October 2013 and January 2014 and the oversight procedures. The names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

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 Lori Ramella via phone at (609) 984-0937 or via email at lori.ramella@doe.state.nj.us.