



State of New Jersey
DEPARTMENT OF EDUCATION
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Commissioner

August 28, 2013

Dr. Howard Lerner, Superintendent
Bergen County Technical Schools Board of Education
327 East Ridgewood Avenue
Paramus, NJ 07652

Dear Dr. Lerner:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Bergen County Technical Schools 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, 2011 through March 31, 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 Bergen County Technical Schools 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 Steven Hoffmann at (973) 621-2750.

Sincerely,

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

RJC/SH/dk:Bergen County Technical Schools BOE Cover Letter/consolidated monitoring
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
AUGUST 2013**

District: Bergen County Technical Schools
County: Bergen
Dates On-Site: April 16, 17 and 18, 2013
Case #: CM-044-12

FUNDING SOURCES

Program	Funding Award
Title I	\$ 104,936
IDEA Basic	474,554
Title IIA	39,400
Title III	14,351
Carl D. Perkins	697,316
Total Funds	<u><u>\$ 1,330,557</u></u>

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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 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 Bergen County 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 programs: Title I; Title IIA; Title III; IDEA Basic; and Carl D. Perkins for the period July 1, 2011 through March 31, 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, Title III, IDEA Basic and the Carl D. Perkins grant from July 1, 2011 through March 31, 2013. A sampling of purchase orders and/or salaries was taken from each program reviewed.

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GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA AND CARL D. PERKINS FUNDS

Title I Projects

Title I funds were used to support salaries, benefits, and supplies.

IDEA Projects (Special Education)

The district is using IDEA funds to support the academic achievement of secondary school students with disabilities and to provide these students with the opportunity to participate in activities alongside their general education peers. It is the goal of these activities to prepare students with disabilities for transition into a fully inclusive adult life. Salaries, software, professional development for staff, student field trips and various instructional and office supplies funded by IDEA combine to provide the services and interventions to meet students' individual needs.

Carl D. Perkins

The Perkins grant funds provided support to approximately 25 Career and Technical Education programs many of them being programs of study. The funds were used for instructional equipment, instructional supplies and materials, and to support Career and Technical Student Organization activities.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1:

Condition: The FY 2012-2013 Title I eligibility participation letter did not clearly state the multiple measures, including both entrance and exit criteria, used to identify Title I eligible students. Without this information, parents are unable to understand the reasons their child was selected to participate in the Title I program, and what is needed for their child to exit the program.

Citation: ESEA §1115: *Targeted Assistance Programs*; ESEA §1118(c): *Parental Involvement (Policy Involvement)*.

Required Action: In its Title I eligibility participation letter, the district must include the multiple measures used to identify the students, as well as clearly defined exit criteria. The district must provide a copy of its revised FY 2012-2013 Title I eligibility participation letter to the NJDOE for review.

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Finding 2:

Condition: The district did not provide evidence that multiple measures were applied to determine which students were eligible to receive Title I services. As described, the current Title I eligibility is based on one measure - reading levels through READ 180 and mathematics levels through ALEKS. The monitors were unable to verify if the district is actually serving its lowest performing students based on multiple measures.

Citation: ESEA §1115: *Targeted Assistance Programs*.

Required Action: The district must establish multiple measures and a tracking mechanism for proper Title I student identification. This mechanism must include documentation of which criteria were applied and how the student either met or did not meet the criteria.

Finding 3:

Condition: The district does not have supporting documents to verify the activity of Title I teachers as required by federal law. The documentation must reflect what the staff is doing, when and where they are working, and the activities performed must match the staff's funded percentage. This documentation is necessary to verify that funded staff are actually performing allowable grant activities.

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 charged to the grant. The district must submit a list of FY 2012-2013 Title I funded staff, salaries, funding percentages and time sheets to date to the NJDOE for review.

Finding 4:

Condition: The district's parents' web page is not current. It contains documents from FY 2010-2011 instead of the current FY 2012-2013 documents given as hard copies to monitors.

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

Required Action: The district must review and update their Parental Involvement web page containing required annual notifications and documents to meet the broader ESEA dissemination requirement.

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Finding 5:

Condition: The district does not have a parental involvement program that reflects the requirements of Title I. In FY 2012-2013, there is no evidence the district's parental involvement policy was reviewed annually and developed in conjunction with Title I parents. The exclusion of parents in the development of this document does not offer them the opportunity for full participation in their child's educational program.

Citation: ESEA §1118: *Parental Involvement*.

Required Action: The district must include the associated stakeholder groups in the development of the parental involvement policy. The district must provide evidence of the annual review and development with parents of the Title I students for the 2012-2013 school year to the NJDOE for review.

Finding 6:

Condition: The Teterboro campus does not have a viable Title I program with a per pupil expenditure (PPE) of \$38 and a total Title I school allocation of \$3,000. The district is unable to articulate how it could use these limited funds to provide services to the school's low-performing students.

Citation: ESEA §1115: *Targeted Assistance Programs*.

Required Action: Based on the communicated district needs, the district should amend the FY 2012-2013 Consolidated Application to skip the Teterboro campus and use all that Title I funding at the Paramus campus, which has a larger Title I population. The district will reverse Title I charges incurred for the Teterboro campus, and identify state/local funds for these expenditures.

Title IIA

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

Title III

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

IDEA (Special Education)

Finding 7:

Condition: In the 2011-2012 grant year, the district expended IDEA funds for a student field trip in another state to "celebrate accomplishments." Use of federal funds is not permitted for field trips where no educational benefit is derived.

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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 revise its policies and procedures to ensure that all federally funded field trips include an educational component.

Finding 8:

Condition: In both the 2011-2012 and 2012-2013 grant years, the district has not entered into contracts with any agencies or independent consultants that are currently providing services directly to students.

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 enter into a contract with any agencies or consultants where services are being provided. Contracts must include a per-service or hourly rate and a not-to-exceed amount. All contracts must be presented before the board for approval.

Finding 9:

Condition: In both the 2011-2012 and 2012-2013 grant years, the district misclassified the expenditures for activities, such as psychiatric evaluations and assistive technology evaluations, as direct instruction-purchased professional service (100-300) when they should have been classified as support services-purchased professional and technical services (200-300) in their accounting system.

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 update its applications and corresponding accounting records to classify items purchased according to the correct function and object codes.

Finding 10:

Condition: In the 2011-2012 grant year, the district misclassified the expenditures for IEP software as direct instruction-supplies and materials (100-600) when they should have been listed as support services-supplies and materials (200-600) in their accounting system. In addition, in the 2011-2012 grant year, the district paid in advance for IEP software for the 2012-2013 school year. Purchases made through IDEA can only be for services rendered.

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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 update its applications and corresponding accounting records to classify items purchased according to the correct function and object codes. In addition, the district must revise its procedures to ensure that funds are expended for services provided.

Finding 11:

Condition: In the 2011-2012 grant year, the district misclassified the expenditures for educational testing materials for child study team use with students as direct instruction-purchased professional and technical services (100-300) when it should have been classified under support services-supplies and materials (200-600) in their accounting system.

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 update its applications and corresponding accounting records to classify items purchased according to the correct function and object codes.

Finding 12:

Condition: In the 2011-2012 grant year, the district misclassified the expenditures for furniture and staff resources in direct instruction-supplies and materials (100-600) when they should have been classified under support services-supplies and materials (200-600) in their accounting system.

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 update its applications and corresponding accounting records to classify items purchased according to the correct function and object codes.

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Special Education Programs

Finding 13:

Condition: The district did not consistently provide notice of a meeting for eligibility and IEP team meetings which contained the purpose of the meeting to parents of students referred and/or eligible for special education and related services and students referred and/or eligible for speech-language services. Noncompliance was due to a lack of consistent implementation of district procedures.

Citation: N.J.A.C. 6A:14-2.3(k)3,5; 20 U.S.C. §1414(b)(1); and 34 CFR §300.304(a).

Required Action: The district must ensure parents are provided notice of a meeting in writing, that contains all required components, early enough to ensure the parent has an opportunity to attend. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and review notices of meetings provided to parents for meetings conducted between September 2013 and December 2013.

Finding 14:

Condition: The district did not consistently provide parents with copies of special education rules (N.J.A.C. 6A:14), and due process hearing rules (N.J.A.C. 1:6A) when a determination was made to conduct or not to conduct an initial evaluation for students referred for special education and related services and speech-language services. Noncompliance was due to a lack of consistent implementation of district procedures.

Citation: 20 U.S.C. §1414(b)(1)(c)(4)(A); 34 CFR §300.304(a)(4); and 34 CFR §300.305(a) and N.J.A.C. 6A:14-2.3(i).

Required Action: The district must ensure parents are provided with copies of special education rules and due process hearing rules when a determination is made to conduct or not to conduct an initial evaluation. In order to demonstrate correction of noncompliance, the district must provide training for child study team members and speech-language specialists regarding the procedures for implementing the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and review documentation of the provision of the citations listed above at identification meetings conducted between September 2013 and December 2013.

Finding 15:

Condition: The district did not include required considerations and statements in each IEP for students eligible for speech-language services. The following considerations and required statements were missing or noncompliant:

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- how the student's disability affects performance in general curriculum;
- strengths of student; and
- recent results of evaluations.

Noncompliance was due to a lack of consistent implementation of district procedures.

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

Required Action: The district must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. To demonstrate the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for specific students whose IEPs were identified as noncompliant. At the next IEP meeting for all other students eligible for speech-language services, the district must ensure IEPs contain the required components. A monitor from the NJDOE will conduct an on-site visit to interview staff and review the revised IEPs along with IEPs developed at meetings conducted between September 2013 and December 2013.

Finding 16:

Condition: 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. Noncompliance was due to a lack of consistent implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.4(f)4(i-vi); 20 U.S.C. §1414(b)(4) and (5); and 34 CFR §300.306(c)(i).

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 regarding the district's procedures for implementing the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and review initial evaluation reports for students evaluated between September 2013 and December 2013.

Finding 17:

Condition: The district did not consistently conduct multidisciplinary initial evaluations for students referred for speech-language services by obtaining an educational impact

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statement from the classroom teacher. Noncompliance was due to a lack of consistent implementation of district procedures.

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

Required Action: The district must ensure a multidisciplinary evaluation is conducted for students referred for speech-language services by obtaining a statement from the general education teacher that details the educational impact of the speech problem on the student's progress in general education. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. Additionally, a monitor from the NJDOE will conduct an on-site visit to review initial evaluation reports for students referred for speech-language services whose eligibility meetings will be held between September 2013 and December 2013.

Carl D. Perkins Grant

A review of the expenditures charged to the Carl D. Perkins grant yielded no findings.

Administrative

Finding 18:

Condition: On several occasions, the district failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). District policy and state regulations require that a properly executed purchase order be issued prior to the purchase of goods or the rendering of services.

Citation: EDGAR, PART 80-*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems. N.J.S.A. 18A:18A(2)(v) *Public School Contracts Law*.

Required Action: Purchase orders should be issued to all vendors prior to goods or services being provided.

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.