



State of New Jersey

DEPARTMENT OF EDUCATION

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TRENTON, NJ 08625-0500

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Governor

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Lt. Governor

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Commissioner

July 15, 2013

Dr. Letizia Pantoliano, Chief School Administrator
Bogota Board of Education
One Henry C. Luthin Place
Bogota, NJ 07603

Dear Dr. Pantoliano:

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

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
JULY 2013**

District: Bogota Public Schools
County: Bergen
Dates On-Site: May 7, 8 and 9, 2013
Case #: CM-045-12

FUNDING SOURCES

Program	Funding Award
Title I	\$ 339,856
IDEA Basic	316,779
IDEA Preschool	14,080
Title IIA	50,127
Title III	26,372
Title III Immigrant	20,909
Race To The Top	24,573
Total Funds	<hr/> <hr/> \$ 792,696

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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 Race to the Top). 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 Bogota 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; Title IIA; Title III; Title III Immigrant; IDEA; and Race to the Top 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, 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, Title III Immigrant; IDEA Basic and Preschool, and Race to the Top 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 AND IDEA FUNDS

Title I Projects

Title I funds were expended to support instructional salaries, purchased services, and instructional supplies.

IDEA Projects

IDEA funds will be utilized to help defray the cost of out-of-district tuition costs. In-service training is provided to support co-teaching, Least Restrictive Environment (LRE), and reducing classification rate. A Behaviorist/Autism Consultant is being utilized to promote positive Behavioral Supports and provide an atmosphere conducive for students to return from out-of-district placements and be successful in their home school placement.

The district plans to purchase iPads and Apps to be utilized with students that have communication impairments and require a communication device. The district will utilize the remainder of its funds to purchase a new web based Individualized Education Programs (IEP) Program that is compatible with the district's student/teacher database.

The nonpublic funds are being utilized to support extra sessions of Supplemental Instruction and Speech/Language Therapy for students with disabilities attending nonpublic school programs.

Race to the Top

The district is using Race to the Top funds for instructional improvements systems and teacher evaluation systems.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1:

Condition: The After School Homework Help Program uses personnel who are not highly-qualified to deliver services to Title I students. The program employs a teacher to supervise high school students to tutor other students. Students conducting peer tutoring negates the opportunity for academically at-risk students to receive instruction from highly qualified staff that meets the specific needs of that Title I student.

Citation: ESEA §1119: *Qualifications for Teachers and Paraprofessionals.*

Required Action: In a program supported with Title I funds, instructional staff assigned to core academic areas must meet the highly qualified designation. Therefore, the district must reverse these charges and allocate state/local funds, rather than using Title I funds to

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support expenditures for the After School Homework Help Program. The district must provide evidence of the journal entry to reverse the expenditure to the NJDOE for review.

Finding 2:

Condition: The district provided time and activity documents for Title I teachers, but the supervisor's signature, the time frame the document covers, and the funded percentage of time were not included on the documents. This information is necessary to ensure grant-funded personnel are actually performing grant-related duties consistent with the Title I funds allocated for their salary.

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 3:

Condition: The Parents' Right-to-Know letter was not sent to parents of students in the Steen and Bixby Elementary Schools. The Parents' Right-to-Know letter informs all parents in those schools of their right to ask about the qualifications of their child's teachers.

Citation: ESEA §1111(h)(6): *State Plans: Reports (Parents' Right-to-Know)*.

Required Action: The school must develop the Highly Qualified Teacher (HQT) letter for the elementary schools and send to the parents of elementary school students. A template of the HQT letter can be found at: <http://www.state.nj.us/education/title1/hqs/rtk.htm>.

Finding 4:

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 Program*; ESEA §1118(c): *Parental Involvement (Policy Involvement)*.

Required Actions: In its Title I participation letter, the district must include the multiple measures used to identify the students, as well as clearly defined exit criteria. The district

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must provide a copy of its revised FY 2012-2013 Title I participation letter for the summer program to the NJDOE for review.

Finding 5:

Condition: The district did not provide evidence that multiple measures were consistently applied to determine which students were eligible to receive Title I services. The monitors were unable to verify if the district is actually serving its lowest performing students and that all students receiving services actually met the eligibility criteria.

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

Required Action: The district must revise its criteria for the Title I program to include multiple, educationally related objective criteria for both entrance into and exit from the program. Poverty measures are not acceptable entrance criteria for Title I services. Acceptable criteria include student performance on state assessments, benchmark assessments, local assessments, end-of-unit tests, portfolio assessments and grades. In addition, the district must establish a system to ensure that students receiving Title I services meet each of the established entrance criteria.

Finding 6:

Condition: The district's use of Title I, Part A funds for iPads used by both Title I and non-Title I students and the maintenance contract that covered computers used by all students supplants state and local funds. The use of the iPads by all students does not provide Title I students with instructional interventions and strategies above and beyond those non-Title I students are receiving.

Citation: ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds)*.

Required Action: The district must reverse these charges and allocate state/local funds, rather than using Title I funds to support these expenditures. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review.

Finding 7:

Condition: The 2012-2013 school-parent compacts only outlined the responsibilities of the parents and did not include the roles and responsibilities of the schools and students. The exclusion of the schools' and the students' roles and responsibilities does not offer all parties an opportunity to understand their role in the shared responsibilities for student academic achievement.

Citation: ESEA §1118(d): *Parental Involvement (Shared Responsibilities for High Student Academic Achievement)*.

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Required Action: The district must include the associated stakeholder groups in the development of the school-parent compact and articulate the roles and responsibilities for the school, parent, and student in the school-parent compact. The district must revise and submit the school-parent compact for the 2012-2013 school year to the NJDOE for review.

Finding 8:

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 and board adopted since August 2003, and that school-level parental involvement policies were developed. The annual review and current board adoption plus the school-level policies allow parents and other stakeholders to impact the parental involvement process and identify the unique needs of the Title I schools and parents of Title I students.

Citation: ESEA §1118(a)(2): *Parental Involvement (Written Policy)*; ESEA §1118(b): *Parental Involvement (School Parental Involvement Policy)*.

Required Action: The district must have both a written district parental involvement policy and school-level parental involvement policies that are evaluated annually. The district should provide technical assistance to its schools in the development of school-level parental involvement policies and ensure its schools work with their stakeholder groups to develop the policies. Copies of a recent board approved district parental involvement policy and school-level policies must be submitted to the NJDOE for review.

Finding 9:

Condition: The district did not provide consistent evidence of convening its annual Title I parent meeting in the beginning of the year. The high school provided a meeting agenda occurring in March, and Bixby Elementary School provided sign in sheets for the Back-to-School night, but no agenda. Not conducting an annual meeting to explain the Title I legislation and the district's Title I programs in the beginning of the year does not allow parents of identified Title I students to be informed and vested in the Title I process from the start.

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

Required Actions: The district must convene its FY 2013-2014 annual Title I meeting for the parents/guardians of its identified Title I students in the beginning of the year and submit evidence of said meeting to the NJDOE for review (invitational letter/flyer, agenda, meeting minutes, and sign in sheets must be obtained).

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Finding 10:

Condition: The district did not include nonpublic enrollment and poverty numbers on the FY 2012-2013 ESEA Consolidated Application in Step One of the Title I, Part A eligibility tab despite evidence of students attending nonpublic schools both within and outside the district. The absence of nonpublic enrollment and poverty numbers in Step One of the Title I, Part A eligibility tab prevents equitable participation for eligible nonpublic Title I students.

Citation: ESEA §1120: *Participation of Children Enrolled In Private School.*

Required Action: The district must immediately contact all nonpublic schools that enroll resident students to inform the schools of their opportunity to participate in the district's Title I program. The district must then begin the consultation process with the nonpublic schools to identify eligible students and develop a service delivery plan. The district must revise its FY 2012-2013 Consolidated Application to accurately reflect both the number of resident nonpublic school students and the number of low-income resident nonpublic school students. The district must send documentation of the consultation process (e.g., invitational letters, agendas, meeting notes, sign in sheets) to the NJDOE for review.

Finding 11:

Condition: The administrative reserve of \$5,000 indicated on Title I Eligibility - Step 4 of the district's application was not indicated on the administration costs page in the ESEA Consolidated Application. Not including the administrative costs on the designated page in the ESEA Consolidated Application does not allow for further details as to what the administrative costs represent (i.e. salary, benefits, purchased services, indirect costs) and to ascertain if grant activities are allowable.

Citation: ESEA §1112: *Local Educational Agency Plans.*

Required Action: The district must revise the administration costs page in the FY 2012-2013 ESEA Consolidated Application to accurately reflect the administration reserve on Title I Eligibility - Step 4.

Title IIA

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

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Title III

Finding 12:

Condition: For FY 2011-2012 and FY 2012-2013, there was no evidence of the signed Affirmation of Consultation with Nonpublic School Officials documents between the district and private school officials, or copies of communications regarding how students in the nonpublic school are served, and how progress is measured.

Citation: NCLB Statue §9501: *NCLB requirement regarding participation of LEP students and teachers in private schools under Title III.*

Required Action: The district must provide the required signed Affirmation of Consultation with Nonpublic School Officials documents for FY 2011-2012 and FY 2012-2013. The district should provide evidence they have ongoing consultations (i.e. via email, telephone or face-to-face) with officials at Saint Joseph Academy, to determine how students at Saint Joseph Academy are being served and progress made with Title III funds that were spent on the purchase of instructional supplies and materials.

IDEA

Finding 13 :

Condition: In the FY 2011-2012 and FY 2012-2013 grant years, the contracts the district is entering into with agencies did not include the per-service or hourly rate and a not-to-exceed amount. In addition, the district is not entering into contracts with independent consultants.

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 independent consultants providing services. 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 14:

Condition: In the 2011-2012 and 2012-2013 school years, the district contracted with Bergen County Special Services School District (BCSSSD) for services to students with disabilities in nonpublic settings. The contract utilized for this service is inclusive of the entire nonpublic allocation for IDEA, when it should be based on the type and delivery of services being provided. In addition, BCSSSD is billing the district in 10 monthly increments rather than for services provided.

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Citation: IDEA Regulations 34CFR §300.130-300.144.

Required Action: The district must revise the contract to ensure that it is based on type and delivery of service and includes a not-to-exceed amount. In addition, the district must request detailed invoices from the BCSSSD that includes specific dates of service and type of service provided.

Finding 15:

Condition: The Individual Service Plans (ISP) for students with disabilities in nonpublic settings did not specify the correct amount of services provided. In addition, the services were not separated by funding sources; IDEA Basic nonpublic proportionate share and Chapter 193 funding. Further, delivery of services funded through IDEA could not be verified through a review of students' and service providers' schedules from the nonpublic school.

Citation: IDEA Regulations 34CFR §300.130-300.144; Chapter 192 and 193 Programs for Nonpublic School Students 2011-2012.

Required Action: All ISPs must be revised to reflect the correct amount of service being provided in the nonpublic school. In addition, the ISP must also reflect the correct funding source for each service. The district must request detailed schedules from the nonpublic school which illustrates the provision of services indicated in each student's ISP.

Race to the Top

Finding 16:

Condition: The district is charging Race to the Top expenditures to the incorrect program code in the general ledger. Expenditures are being charged to program code 280 when a program code between 290 and 299 should be used.

Citation: Uniform Minimum Chart of Accounts for New Jersey Public Schools.

Required Action: The district must establish accounts using the appropriate program codes in the general ledger.

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.

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