



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

CHRISTOPHER D. CERF
Commissioner

July 8, 2013

Mr. Gregory Cooper, School Lead
Liberty Academy Charter School
211 Sherman Avenue
Jersey City, NJ 07307

Dear Mr. Cooper:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the Liberty Academy Charter School. 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 December 31, 2012. 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 Charter Schools Response, Corrective Action Plan and Appeal Process," the Liberty Academy Charter School Board of Trustees 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 school'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:Liberty Academy Charter School Cover Letter/consolidated monitoring

Enclosures

Distribution List

Christopher D. Cerf

David Corso

Justin Barra

Susan Martz

Karen Campbell

Peggy McDonald

Kimberly Murray

Steven Hoffmann

Monica Tone

Stephen M. Eells

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PO BOX 500
TRENTON, NJ 08625-0500**

LIBERTY ACADEMY CHARTER SCHOOL
211 SHERMAN AVENUE
JERSEY CITY, NJ 07307
PHONE: (201) 217-6771



New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
JULY 2013**

District: Liberty Academy Charter School
County: Hudson
Dates On-Site: January 9 and 10, 2013
Case #: CM-059-12

FUNDING SOURCES

| Program | Funding Award |
|-------------|-------------------|
| Title I | \$ 237,930 |
| IDEA Basic | 75,107 |
| Title IIA | 28,867 |
| Total Funds | <u>\$ 341,904</u> |

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 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 and IDEA). 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 Liberty Academy Charter School to monitor the school's use of federal funds and the related program plans, where applicable, to determine whether the school'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 and IDEA for the period July 1, 2011 through December 31, 2012.

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 school policies and procedures. The monitoring team members also conducted interviews with school 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 and IDEA Basic from July 1, 2011 through December 31, 2012. A sampling of purchase orders and/or salaries was taken from each program reviewed.

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

GENERAL DISTRICT OVERVIEW OF USES OF TITLE I AND IDEA FUNDS

Title I Projects

Title I funds were expended to support teacher salaries and benefits, supplies, and purchased professional and technical services.

IDEA Projects (Special Education)

The school is using FY 2011-2012 and FY 2012-2013 IDEA funds to support contracted professional and technical services (speech, occupational therapy and educational assessments). In addition, the school is using a portion of the funds to provide classroom supplies.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1:

Condition: The school 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 and must match their 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: As determined during the May 16, 2013 Title I fiscal audit, the school is authorized to use Title I funds for the salary of one in-class support teacher. Based on a review of the teacher's job duties and schedule, the school may charge 90% of the teacher's salary.

Finding 2:

Condition: The school did not provide evidence that multiple measures, state assessment results and teacher recommendations, were applied to determine which students were eligible to receive Title I services. The school only provided state assessment data as the criterion to identify students for Title I eligibility. As such, the monitors were unable to determine if the school is actually using multiple measures to identify its lowest performing students and that all students receiving services actually met the eligibility criteria.

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

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Required Action: None. The school's charter has not been renewed for the 2013-2014 school year.

Finding 3:

Condition: The school did not provide evidence the Title I eligibility participation letter informing the Title I parents of the multiple measures, including both entrance and exit criteria, and remediation activities was sent to parents of Title I eligible students. Without this information, parents are unable to understand the reasons for their child being 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: None. The school's charter has not been renewed for the 2013-2014 school year.

Finding 4:

Condition: The school does not have a parental involvement program that reflects the requirements of Title I. In FY 2012-2013, the school's parental involvement policy is missing some Title I requirements and there is no evidence the school's parental involvement policy was reviewed annually and adopted by the school's board of education. In addition, the school did not provide evidence the parental involvement policy and the school-parent compact were developed in conjunction with Title I parents. The absence of parent participation in developing these required documents excludes parents from more active participation in their child's educational program.

Citation: ESEA §1118: *Parental Involvement*.

Required Action: None. The school's charter has not been renewed for the 2013-2014 school year.

Finding 5:

Condition: The school could not provide evidence of convening its Annual Title I Parent meeting.

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

Required Action: None. The school's charter has not been renewed for the 2013-2014 school year.

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Finding 6:

Condition: The school used its FY 2012-2013 Title I, Part A funds to pay for mathematics K-8 curriculum and professional development, READ 180 and associated READ 180 classroom furniture. These expenditures either support state mandates or benefit both Title I, non-Title I students and/or teachers respectively and as such, supplant state/local funds.

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

Required Action: The school must reappropriate Title I, Part A funds earmarked for curriculum professional development, READ 180 and READ 180 associated costs and apply local funds for these expenditures. As determined during the school's May 16, 2013 Title I fiscal audit, the school will not use Title I, Part A funds for this expenditure.

Title IIA

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

IDEA (Special Education)

Finding 7:

Condition: The school did not include in its FY 2011-2012 grant, Sensory Kids & Social Minds, LLC as a service provider, even though the organization provided speech and occupational therapies. Additionally, the contracts with Sensory Kids & Social Minds, LLC and Susan Vezza (LDT-C) have expired. FY 2012-2013 funds cannot be expended unless a current contract is in effect.

Citation: IDEA Regulation 34 CFR 300 and 301 (*Assistance to States for the Education of Children With Disabilities and Preschool Grants for Children With Disabilities*).

Required Action: The school must develop contracts with service providers for services provided. The school must submit its updated contracts and control procedures to the NJDOE for review.

Special Education

Finding 8:

Condition: The school did not consistently provide parents of students eligible for special education and related services and students eligible for speech-language services, notice of a meeting for identification, eligibility, reevaluation planning and IEP meetings. Additionally, the school's notices of meetings did not consistently inform the parent of all intended purposes of the meeting when a meeting was conducted for more than one

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

purpose. Noncompliance was due to a lack of consistent implementation of school 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 school must provide parents notice of a meeting in writing that contains all required components, early enough to ensure they have an opportunity to attend. In order to demonstrate correction of noncompliance, the school 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 meeting documentation for meetings conducted between March 2013 and May 2013.

Finding 9:

Condition: The school did not consistently provide parents written notice that contains all required components, within 15 calendar days following identification, eligibility, reevaluation planning and IEP meetings for students eligible for special education and related services and eligible for speech and language services. Noncompliance was due to a lack of consistent implementation of school 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(f) and 2.3(g)1-7.

Required Action: The school must ensure parents are provided written notice following a meeting that contains all required components within 15 calendar days of the meeting. In order to demonstrate correction of noncompliance, the school must provide training for child study team members and speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. In addition, a monitor from the NJDOE will conduct an on-site visit to review copies of written notice sent to parents following meetings conducted between March 2013 and May 2013.

Finding 10:

Condition: The school did not consistently convene identification, eligibility, reevaluation planning, and IEP team meetings for students referred and/or eligible for special education and related services and referred and/or eligible for speech-language services with the required participants. Noncompliance was due to a lack of implementation of school procedures.

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 school must ensure that identification, eligibility, reevaluation planning, and IEP team 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 school must conduct training for child study team members and speech-language

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

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 meeting documentation, including the sign in sheets, for meetings conducted between March 2013 and May 2013.

Finding 11:

Condition: The school did not conduct meetings within 20 calendar days of receipt of a written request for a child study team evaluation or a speech-language evaluation to determine if an evaluation was warranted. Noncompliance was due to a lack of implementation of school procedures.

Citation: N.J.A.C. 6A:14-3.3(e), 3.4(j).

Required Action: The school must ensure identification meetings are conducted within 20 calendar days of receipt of a written request for evaluation and that required participants are in attendance. In order to demonstrate correction of noncompliance, the school must conduct training for speech-language specialists and child study team members regarding the school's procedures. To demonstrate implementation of the procedures, the school must submit copies of the dated initial request for evaluation for students referred for special education and related services and for students referred for speech-language services and the signed participation pages from the resulting meetings conducted between March 2013 and May 2013 to the NJDOE for review.

Finding 12:

Condition: The school did not consistently maintain documentation of the description, frequency, duration and effectiveness of the interventions provided in the general education setting through the Intervention and Referral Service (I&RS). Noncompliance was due to a lack of consistent implementation of school procedures.

Citation: N.J.A.C. 6A:14-3.3(c).

Required Action: The school must ensure interventions are provided in the general education setting for students exhibiting academic and/or behavioral difficulties prior to referring the student for an evaluation. In addition, the school must ensure that when the I&RS team identifies interventions to meet the needs of a struggling learner the team identifies and maintains documentation of the nature, description, frequency, and duration of the intervention and measure the effectiveness. In order to demonstrate correction of noncompliance, the school must conduct training for administrators and I&RS staff regarding the procedures for implementing the requirements in the citations listed above. Additionally, a monitor from the NJDOE will conduct an on-site visit to interview I&RS team member and teachers and review documentation for students who were provided interventions in general education between March 2013 and May 2013.

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Finding 13:

Condition: The school did not obtain parental consent or maintain documentation of attempts to obtain parental consent to conduct assessments as part of the initial evaluation or reevaluation process. Additionally, when consent was obtained, the school did not conduct all assessments for which consent was given. Noncompliance was due to a lack of implementation of school procedures.

Citation: N.J.A.C. 6A:14-2.3(a); 20 U.S.C. §1414(a)(1)(D); and 34 CFR §300.300(a).

Required Action: The school must ensure that informed parental consent is obtained and maintained in student files and that all assessments for which consent was given are conducted. The school must maintain documentation of attempts to obtain written parental consent to evaluate when the parent does not attend the meeting. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members and speech-language specialists regarding procedures for implementing the requirements in the citation listed above. Additionally, a monitor from the NJDOE will conduct an on-site visit to interview staff and review documentation of written parental consent to conduct assessments to determine eligibility and evidence that all assessments for which consent was obtained were conducted for eligibility meetings held between March 2013 and May 2013 for students referred and/or eligible for special education and related services and referred and/or eligible for speech-language services.

Finding 14:

Condition: The school 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 and for students referred for speech-language services. Specifically, the school did not include the review of prior interventions, teacher interviews and educational impact statements. Noncompliance was due to a lack of implementation of school 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 school must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members and speech-language specialists regarding the school's 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 evaluated between March 2013 and May 2013. The school is referred to the sample report form for evaluations which is located at: www.state.nj.us/education/speced/forms.

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Finding 15:

Condition: The school did not conduct reevaluations within three years of the previous classification date for students currently eligible for special education and related services. Noncompliance was due to a lack of implementation of school procedures.

Citation: N.J.A.C. 6A: 14-3.7(i) and 14-3.8(a) and 20 U.S.C. §1414(a)(2)(B)(ii) and (d); and 34 CFR §300.324(b)1.

Required Action: The school must ensure reevaluations are conducted within required time lines with required participants in attendance. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members 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 documentation of eligibility meetings held as part of the reevaluation process between March 2013 and May 2013.

Finding 16:

Condition: The school did not consistently provide copies of evaluation reports to parents at least 10 days prior to the determination eligibility when assessments were conducted for students referred for special education and related services and for students referred for speech-language services. Noncompliance was due to a lack of implementation of school procedures.

Citation: N.J.A.C. 6A:14-3.5(a); 20 U.S.C. §1414(b)(4); and 34 CFR §300.306(a).

Required Action: The school must ensure parents are provided copies of evaluation reports not less than 10 days prior to the determination of eligibility. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members and speech-language specialists regarding 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 documentation of provision of evaluation reports to parents for students evaluated for special education and related services and speech-language services between March 2013 and May 2013.

Finding 17:

Condition: The school did not include required considerations and statements in the Present Levels of Academic Achievement and Functional Performance section of the IEP for students eligible for special education and related services and for students eligible for speech-language services. Noncompliance was due to a lack of implementation of school 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).

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Required Action: The school must ensure each IEP contains all required components. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members and speech-language specialists regarding school procedures. To demonstrate the school has corrected the individual instances of noncompliance, the school must conduct annual review meetings and revise IEPs for specific students who IEPs were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to interview staff and review the revised IEPs, along with IEPs for students whose annual review meetings were conducted between March 2013 and May 2013. Names of the students whose IEPs were identified as noncompliant will be provided to the school by the monitor.

Finding 18:

Condition: The school 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:

- 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 less restrictive environment.

Noncompliance was due to a lack of implementation of school procedures.

Citation: N.J.A.C. 6A:14-4.2 (a)8(i),(ii) and (iii).

Required Action: The school must ensure when determining the educational placement of a child with a disability, the IEP team considers the general education class first and 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 school 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 each IEP. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members regarding the school's procedures. To demonstrate the school has corrected the individual instances of noncompliance, the school 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 and review the revised IEPs, along with the IEPs for students whose annual review meetings were conducted between March 2013 and May 2013. Names of the students with IEPs that were identified as noncompliant will be provided to the school by the monitor.

Finding 19:

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

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

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

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

Required Action: The school 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 school 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 interview staff and review initial evaluation reports for students referred for speech-language services whose eligibility meetings were held between March 2013 and May 2013.

Finding 20:

Condition: The school did not maintain documentation demonstrating students met eligibility criteria for the classification category Specific Learning Disability or that meetings to determine eligibility were held. Noncompliance was due to a lack of compliant school procedures.

Citation: N.J.A.C. 6A:14-3.5(c)1-14 and 3.6(b)1-3; 20 U.S.C. §1401(3); and 34 CFR §300.306(b).

Required Action: The school must ensure established criteria are used to determine eligibility and that eligibility meetings are held. In order to demonstrate correction of noncompliance, the school must conduct training for child study team members and regarding the procedures for implementing the requirements in the citation listed above. The school must hold eligibility meetings once an evaluation is completed prior to the provision of special education and related services. A monitor from the NJDOE will conduct an on-site visit to interview staff, review the eligibility documentation for the identified students and any students initially evaluated between March 2013 and May 2013. Names of the students will be provided by the monitor.

Finding 21:

Condition: The school did not consistently conduct vision/hearing screenings and forward results and a health/medical summary to the child study team for every student referred to the CST. Noncompliance was due to a lack of consistent implementation of school procedures.

Citation: N.J.A.C. 6A:14-3.4(j).

Required Action: The school must ensure vision and audiometric screenings are conducted for every student referred to the child study team with a copy of the results maintained in students' files, along with available health/medical summaries. In order to demonstrate correction of noncompliance, the school must conduct training for child

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

study team members regarding the procedures for implementing the requirements in the citation listed above. To demonstrate implementation of the procedures, a monitor from the NJDOE will conduct an on-site visit to interview staff and review documentation verifying receipt of the health summary, including the vision and hearing screening, for students referred to the child study team between March 2013 and May 2013.

Administrative

Finding 22:

Condition: The school does not comply with required timekeeping standards for federally funded grants. The school was unable to provide time and activity reports or certifications for staff charged to the Title I grant. Employees with 100 percent of their salary funded with Title I funds must complete a semi-annual certification attesting to their performance of Title I related duties, and employees with less than 100 percent of their salary paid with Title I funds must complete monthly personal activity reports.

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 school must ensure employees submit personal activity reports that have been verified by supervisors, as required.

Finding 23:

Condition: On several occasions, the school failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). School 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.

Finding 24:

Condition: The school charged several expenditures to the incorrect general ledger accounts. Monitors noted errors in program, function and object codes.

**LIBERTY ACADEMY CHARTER SCHOOL
CONSOLIDATED MONITORING REPORT
JULY 2013**

Citation: *Uniform Minimum Chart of Accounts (Handbook 2R2)*. 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 school should ensure expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

Finding 25:

Condition: The school could not provide supporting invoices for several of the expenditures reviewed by monitors.

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: All expenditures to vendors must be supported by a vendor prepared invoice.

Recommendation 1: The school does not have a purchasing manual that details procedures for the procurement of goods and 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.A.C. 6A:23A-6.6 Standard operating procedures for business functions.

Recommended Action: The school should prepare and adopt a detailed purchasing manual to ensure compliance with current state and federal procurement regulations.

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.