



*State of New Jersey*

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

CHRIS CHRISTIE  
*Governor*

KIM GUADAGNO  
*Lt. Governor*

DAVID C. HESPE  
*Acting Commissioner*

August 11, 2014

Mr. Scott Moffitt, Superintendent  
Morris County Vocational School District  
400 East Main Street  
Denville, NJ 07834

Dear Mr. Moffitt:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Morris County Vocational 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 February 28, 2014. 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 Morris County Vocational 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:Morris County Vocational BOE Cover Letter/consolidated monitoring  
Enclosures

Distribution List

David C. Hespe  
Robert Bumpus  
Susan Martz  
Marie Barry  
Michael Yapple  
Karen Campbell  
Peggy McDonald  
Kimberly Murray  
Steven Hoffmann  
Rosalie Lamonte  
Stephen M. Eells

**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
PO BOX 500  
TRENTON, NJ 08625-0500**

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT**  
400 EAST MAIN STREET  
DENVILLE, NJ 07834  
PHONE: (973) 627-4600



*New Jersey K-12 Education*

**CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**District:** Morris County Vocational School District  
**County:** Morris  
**Dates On-Site:** March 25 and 26, 2014  
**Case #:** CM-041-13

**FUNDING SOURCES**

Program	Funding Award
Title I	\$ 26,998
IDEA Basic	185,699
Title II	2,432
Carl D. Perkins Grant	336,231
Total Funds	<hr/> \$ 551,360 <hr/>

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**BACKGROUND**

The Elementary and 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 Morris County Vocational 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, Part A (Title I); Title II, Part A (Title II); IDEA Basic and Carl D. Perkins for the period July 1, 2012 through February 28, 2014.

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 reviewed included Title I, Title II; IDEA Basic and Carl D. Perkins from July 1, 2012 through February 28, 2014. A sampling of purchase orders and/or salaries was taken from each program reviewed.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

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

**Title I Projects**

Title I funds were used to provide services to students during non-school hours. The program had three components. First, certified staff provided academic assistance in the areas of mathematics and language arts at least once a week. The second component was skills clinics in various topics which all contained a language arts or mathematics component. Lastly, the district partnered with the County College of Morris to offer SAT preparation. Expenditures included salaries, benefits and supplies.

**IDEA Projects**

The district utilized the FY 2012-2013 and FY 2013-2014 IDEA Basic funds to purchase professional services such as, therapists, services for visually impaired students, and psychiatric evaluations. The district also utilized funds for personnel such as, a school social worker and clerical assistance. In addition, funds were utilized for instructional and non-instructional supplies and equipment for students, CST, and administration.

**Carl D. Perkins**

The district was approved to use Carl D. Perkins grant funds to operate 23 Career and Technical Education (CTE) programs/programs of study.

**DETAILED FINDINGS AND RECOMMENDATIONS**

**Title I**

**Finding 1:** The district's Title I program was not supplemental to its other locally funded basic skills program. The district provided the same services for both Title I students and non-Title I students. As required by legislation, Title I students must receive academic services that are above and beyond non-Title I services that specifically address the additional academic needs of Title I students.

**Citation:** ESEA §1115(c): *Targeted Assistance Programs (Components of a Targeted Assistance Program).*

**Required Action:** To avoid violating the "supplement not supplant" provision of the Title I legislation, the district must revamp its Title I program to ensure it provides supplemental instruction for its identified Title I students. Title I students must be allowed to participate in the locally funded basic skills program, as well as the Title I funded supplemental instructional program. The district must provide a copy of its revised Title I program in narrative form to the NJDOE for review.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**Finding 2:** The district's Title I parental notification letter did not include the multiple, educationally related, objective entrance and exit criteria used for Title I student identification, and the option for parents to opt-out of Title I services. This information is necessary for parents/guardians of Title I students 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 Schools*; ESEA §1118(c): *Parental Involvement (Policy Involvement)*.

**Required Action:** The district must revise its Title I participation letter to include the multiple, educationally related, objective criteria not to include poverty used for Title I student identification, and the option for parents to opt-out of Title I services. The district must provide a copy of its FY 2014-2015 Title I participation letter to the NJDOE for review.

**Finding 3:** The district did not provide evidence of convening the annual Title I parent meeting. Evidence was not provided that the October 22, 2013 meeting that occurred fulfilled the legislative requirements. Not conducting an annual meeting to explain the Title I legislation and the district's Title I program does not allow Title I parents/guardians to be informed and vested in the Title I process.

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

**Required Action:** The district must convene its FY 2014-2015 annual Title I meeting for the parents/guardians of Title I students in the beginning of the school year (no later than mid-October). Evidence of the meeting which includes invitational letters/flyers, agendas, meeting minutes, and sign in sheets must be submitted as evidence of said meeting to the NJDOE for review.

**Finding 4:** The district did not have a parental involvement program that reflected the requirements of the Title I legislation. There was no evidence the district's FY 2013-2014 parental involvement policy was reviewed and board adopted since 2009 and that the policy was developed in conjunction with parents. The annual review and current board adoption of the district parental involvement policy allows parents/guardians of Title I students to impact the parental involvement process and identify the unique needs of the Title I schools.

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

**Required Action:** The district must have its parental involvement policy reviewed annually with current board adoption. Copies of the recent board approved district parental involvement policy must be submitted to the NJDOE for review. A sample Title I parental involvement policy template can be accessed at: <http://www.state.nj.us/education/title1/program/parent/>. Evidence for the inclusion of parents/guardians of Title I students must be documented with meeting agenda, sign in sheets and minutes and forwarded to the NJDOE for review.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**Finding 5:** The district did not provide evidence that the 2013-2014 school-parent compact was developed in conjunction with Title I parents. The absence of parent participation in developing this required document excluded parents from more active participation in their child's educational program.

**Citation:** ESEA §1118: *Parental Involvement*.

**Required Action:** The district must include the parents/guardians of Title I students in the development of the school-parent compact. The district must submit documentation supporting the participation of Title I parents in the development of the FY 2014-2015 school-parent compact to the NJDOE for review.

**Finding 6:** The district's website contained the outdated district parental involvement policy.

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

**Required Action:** The district must review and update its website to include the current district parental involvement policy to meet the ESEA broader dissemination requirement. Upon updating its website, the district must forward the link to the NJDOE for review.

**Finding 7:** The district's use of Title I funds supplanted state/local funds. The district expended FY 2013-2014 Title I funds for TEACHSCAPE (\$2,799), SAT Prep classes conducted by the County College of Morris (\$4,470) and salaries and benefits for Title I clinics and after school remedial program that benefited both Title I and non-Title I students. As such, these expenditures supplanted state/local funds.

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

**Required Action:** The district must allocate state/local funds rather than using Title I funds to support these expenditures. The district must provide evidence of the adjusting journal entry for the aforementioned expenditures to the NJDOE for review. After identifying allowable uses for the use of Title I funds previously budgeted for unallowable expenditures, the district may need to amend its FY 2013-2014 ESEA Consolidated Application in the Electronic Web Enabled Grant system.

## **Title II**

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

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**IDEA (Special Education)**

**Finding 8:** In both the 2012-2013 and 2013-2014 grant years, the district did not enter into contracts with independent consultants and agencies paid through IDEA that provided 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 all agencies or consultants where services are being provided to students. Contracts must include a per-service or hourly rate and a not to exceed amount.

**Finding 9:** In the 2012-2013 and 2013-2014 grant years, the district misclassified expenditures for professional electronic software, general supplies, and testing protocols for staff in their accounting classification as Instructional - Purchased Professional Services and Instructional – Supplies and Materials (100-500 and 100-600 respectively) when these expenditures should have been listed as Non-instructional - Supplies and Materials (200-600).

**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 their correct function.

**Finding 10:** In the 2012-2013 grant year, the district utilized IDEA funds to renovate a boys' public rest room for handicapped accessibility. At the same time, the district modified the girls' public rest room, under the same purchase order and through the same vendor, but expended general funds. The cost of the renovation to the boys' bathroom is not supplemental but is considering supplanting, which is not permitted. In addition, the renovation was not part of the 2012-2013 grant as written nor was it expended from the proper object and function codes.

**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 reverse the charges to IDEA and amend the FY 2013-2014 grant to reflect the amount charged to IDEA. In the future, the district must amend their grant whenever there is a change in scope of activities.

**Finding 11:** The district did not consistently provide to students eligible for special education and related services written notice of graduation and the summary of academic achievement and functional performance prior to graduating or exiting.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**Citation:** N.J.A.C. 6A:14-4.11(b)1.4; and 20 U.S.C. §1414(c)(5)(B); and 34 CFR §300.305(e)(3).

**Required Action:** The district must ensure that written notice of graduation and a summary of academic achievement and functional performance is provided to parents or adult students prior to graduating or exiting. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review copies of notice of graduation, the summary of academic achievement and functional performance provided to students graduating or exiting at the conclusion the school year, and to review the oversight procedures.

**Finding 12:** The district did not consistently provide parents of students eligible for special education and related services notice of a meeting.

**Citation:** N.J.A.C. 6A:14-2.3(k)3,5, 3.8(b)and (f); 20 U.S.C. §1414(b)(1); and 20 U.S.C. §1414(b)(1); and 34 CFR §300.304(a).

**Required Action:** The district must provide parents notice of a meeting in writing that contains all required components, early enough to ensure that they have an opportunity to attend. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation for meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 13:** The district did not consistently ensure students were found eligible for special education and related services at a properly configured eligibility meeting following reevaluation planning.

**Citation:** N.J.A.C. 6A:14-2.3(k)2, 3.5(a-c), and 3.8(f)1 -2; and 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(a).

**Required Action:** The district must ensure that criteria set forth in N.J.A.C. 6A:14-3.5(a-c) are used to determine eligibility for special education and related services following a reevaluation planning meeting. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation from eligibility at meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**Finding 14:** The district did not consistently document in the IEPs of students eligible for special education and related services ages 16 or above, evidence that measurable postsecondary goal(s) were based on age appropriate transition assessments.

**Citation:** N.J.A.C. 6A:14-2.3(k)2(x), 3.7(e)12.

**Required Action:** The district must ensure the IEPs for students age 16 or above include evidence that postsecondary goals were based on age appropriate transition assessments. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district 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, review the revised IEPs along with a sample of IEPs developed at meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Carl D. Perkins**

**Finding 15:** Articulation agreements must be signed and dated by lead administrators (i.e., superintendents and college presidents) during the current grant year for each CTE program of study. The articulation agreements reviewed during the monitoring of CTE documentation were not current.

**Citation:** Perkins §135(b).

**Required Action:** All current articulation agreements with postsecondary institutions must be updated, and not be older than 12 months.

**Administrative**

**Finding 16:** The district failed to formally appoint all individuals charged to the federal programs by board resolution.

**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 staff charged to federal grants should be reappointed annually by board resolution.

**Recommendation 1:** While most of the equipment observed during the monitoring was labeled correctly (i.e., school name including Perkins funding source identifier), some of the equipment did not include this Perkins reference.

**MORRIS COUNTY VOCATIONAL SCHOOL DISTRICT  
CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**Citation:** OMB Circular A-87; EDGAR 80.32.

**Recommended Action:** Ensure that all equipment possesses permanently attached numbered inventory tags located on equipment purchased with Carl D. Perkins grant funds.

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](mailto:steven.hoffmann@doe.state.nj.us).