



## 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 1, 2014

Mrs. Allison Angermeyer, Superintendent  
Prospect Park Public Schools  
290 North 8<sup>th</sup> Street  
Prospect Park, NJ 07508

Dear Mrs. Angermeyer:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Prospect Park Board of Education**. The funding sources reviewed include titled programs for the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2012 through April 30, 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 Prospect Park 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:Prospect Park BOE Cover Letter/consolidated monitoring  
Enclosures

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*New Jersey K-12 Education*

**CONSOLIDATED MONITORING REPORT  
AUGUST 2014**

**District:** Prospect Park Public Schools  
**County:** Passaic  
**Dates On-Site:** May 20, 21 and 22, 2014  
**Case #:** CM-056-13

**FUNDING SOURCES**

Program	Funding Award
Title I, Part A	\$ 596,573
IDEA Basic	224,917
IDEA Preschool	8,271
Title II, Part A	28,444
Title III	17,111
Total Funds	<u>\$ 875,316</u>

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**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 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 Prospect Park 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, Part A (Title I); Title II, Part A (Title II); Title III; and IDEA Basic and Preschool for the period July 1, 2012 through April 30, 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, Title III, IDEA Basic and Preschool from July 1, 2012 through April 30, 2014. 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**

The district implemented a targeted assistance program in the content areas of English language arts and mathematics. Program components include supplemental educational services provided after school and summer enrichment activities. To support its Title I program, the district used grant funds for the salaries and benefits of teachers.

**IDEA Projects**

The district utilized the FY 2012-2013 and FY 2013-2014 IDEA Basic funds to reduce district tuition costs for students receiving special educational services in other public school districts and approved private schools for students with disabilities. Preschool funds were utilized for instructional salaries. Nonpublic funds were utilized for the purchase of assistive technology, professional development for staff, and intervention kits for Language Arts and Mathematics.

**DETAILED FINDINGS AND RECOMMENDATIONS**

**Title I**

**Finding 1:** The district conducted Mathematics and Literacy Nights as Title I parental involvement activities that were not supplemental to its state/locally funded program. The district offered the Mathematics and Literacy Nights to parents/guardians of both Title I and non-Title I students. In a targeted assistance program, Title I parental involvement activities are limited to the parents/guardians of Title I students.

**Citation:** ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds)*; ESEA §1118: *Parental Involvement*.

**Required Action:** When using Title I funds for parental involvement activities, the district must restrict participation to parents/guardians of Title I students. The district must provide a copy of its FY 2014-2015 Title I parental involvement activities in narrative form to the NJDOE for review.

**Finding 2:** The district's use of Title I funds to pay for the stipends and benefits of teachers to provide the Mathematics and Literacy Nights was unallowable because these activities were not limited to guardians/parents of Title I students.

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

**Required Action:** The district must reverse the Title I costs for the stipends and benefits of teachers and allocate state/local funds for these costs. The district must provide

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evidence of the adjusting journal entry to the NJDOE for review. The district's FY 2013-2014 Title I final expenditure report must also reflect this adjustment.

**Finding 3:** The district did not have supporting documents to verify the activity of Title I paid teachers as required by federal law. The documentation must reflect what the staff is doing, when and where they are working and it must match their funded percentage. Additionally, the time sheets must be signed by both the employee and supervisor. 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 2014-2015 Title I funded staff, salaries, funding percentages and appropriate time sheets to date to the NJDOE for review.

**Finding 4:** The district's Title I parental notification letters did not explicitly state the multiple, educationally related, objective entrance and exit criteria used for Title I student identification. 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 letters to include the multiple, educationally related, objective criteria used for Title I student identification. The district must provide a copy of its FY 2014-2015 Title I participation letters to the NJDOE for review.

**Finding 5:** For FY 2013-2014, the district did not provide sufficient evidence of convening an annual Title I parent meeting. Evidence was not provided that the Back-to-School Night that occurred fulfilled the legislative requirements. 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 Action:** The district must convene its FY 2014-2015 annual Title I meeting for the parents/guardians of its identified Title I students in the beginning of the year by mid-October. Evidence including the invitational letter/flyer, agenda, meeting minutes, and sign in sheets of said meeting must be submitted to the NJDOE for review.

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**Finding 6:** The district did not have a parental involvement program that reflected the requirements of the Title I legislation. There was no evidence that the FY 2013-2014 district parental involvement policy was annually reviewed and board adopted since January 2009. Additionally, the district did not provide evidence that the parental involvement policy was developed in conjunction with parents/guardians of Title I students. The inclusion of parents/guardians of Title I students in the development process allows Title I parents/guardians to impact the parental involvement process and identify the unique needs of each Title I served school.

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

**Required Action:** The district must annually review and board adopt the district parental involvement policy plus include parents/guardians of Title I students in the development processes. A copy of the district parental involvement policy must be submitted to the NJDOE for review. The inclusion of parents/guardians of Title I students must also be documented with meeting agendas, sign in sheets and minutes.

**Finding 7:** The district did not provide evidence that the FY 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 compacts to the NJDOE for review.

**Finding 8:** The district's web page contained Title I information such as the parent involvement policy and school-parent compact that were outdated.

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

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

**Finding 9:** On the ESEA Consolidated Application in Electronic Web Enabled Grant (EWEG) system, the district incorrectly reported total enrollment at selected nonpublic schools, rather than the enrollment of resident Prospect Park students attending the nonpublic schools. In addition the district only contacted one nonpublic school within its attendance area and failed to provide evidence of outreach to other nonpublic schools within a 25-50 mile radius that enroll Prospect Park resident students. Not contacting other nonpublic schools impacts the accuracy of

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Prospect Park resident student counts attending nonpublic schools and that may be low-income. The inaccurate nonpublic enrollment and possibly the nonpublic low-income numbers in Step One of the Title I, Part A eligibility tab prevents an accurate equitable participation share for eligible nonpublic Title I students from being generated.

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

**Required Action:** The district must contact nonpublic schools within a 25-50 mile radius of the district for Prospect Park resident nonpublic enrollment and low-income figures. The district must maintain documentation of all correspondence, meetings and affirmation of consultation forms. After contacting nonpublic schools that enroll resident students, 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 send documentation of the consultation process (e.g., invitational letters, agendas, meeting notes and sign in sheets) to the NJDOE for review.

**Finding 10:** The district's use of Title I funds for the following expenditures supplanted state/local funds:

- Adult Education Programs provided by Passaic County Educational Services Commission (\$2,548.44);
- Workshops provided by The Foundation for Educational Association (PO \$450), Staff Development Resources (PO \$1,145), New Jersey Association of School Administrators (PO \$385), Bureau of Education and Research (PO \$3,435) and (PO \$916);
- Conference provided by The Ceceilyn Miller Institute (PO \$645);
- Tuition reimbursement for six teachers totaling (\$13,760.40); and
- Supplies and testing ordered from School Specialty Inc. (PO \$2,448.29), Riverside Publishing (PO \$2,138.40), Measured Progress (PO \$5,616), Impex Micro Inc. (PO \$6,850), Perfection Learning (PO \$429), Really Good Stuff (PO \$812.24), Northwest Evaluation Association (PO \$2,403).

In a targeted assistance program, Title I funds may benefit participating students and teachers only. The use of funds for the above activities benefited both Title I and non-Title I students, teachers or addressed state mandates. In addition, tuition reimbursement was a contracted benefit for all teachers. 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 entries to the NJDOE for review. The district's FY 2013-2014 Title I final expenditure report must also reflect this adjustment.



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**Finding 11:** The district's use of Title I funds for IEP training provided by Realtime Information Technology Inc. (\$3,225) supplanted state/local funds. This expenditure was unallowable under Title I and needed to be paid for with funds earmarked for child study team related activities.

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

**Required Action:** The district must allocate the appropriate special education related funds to support this expenditure instead of using Title I funds. The district must provide evidence of the adjusting journal entry to the NJDOE for review. The district's FY 2013-2014 Title I final expenditure report must also reflect this adjustment.

**Finding 12:** The district provided the FY 2013-2014 Supplemental Educational Services (SES) provider contract with Passaic County Educational Services Commission that were not signed and/or dated by both district officials and the SES provider. Additionally, the contract did not include a per pupil rate and a not to exceed amount for services rendered plus an attendance statement/policy.

**Citation:** ESEA §1116(e): *Academic Assessment and Local Educational Agency and School Improvement (Supplemental Education Services).*

**Required Action:** If the district plans to provide SES services for FY 2014-2015, the district must send the NJDOE copies of any SES contract(s) signed and dated by the district and the SES provider(s). Each SES contract must include a per pupil rate and a not to exceed amount for SES services.

**Finding 13:** The district did not have a mechanism that included attendance records to verify that SES eligible students received SES services and that the SES provider billed for actual services rendered.

**Citation:** ESEA §1116(e) *Academic Assessment and Local Educational Agency and School Improvement (Supplemental Education Services).*

**Required Action:** The district must develop a tracking mechanism that includes attendance records to verify that SES eligible students are receiving services. The SES provider should bill on a monthly basis. A narrative describing the district's tracking mechanism must be sent to the NJDOE for review.

## **Title II**

**Finding 14:** A review of FY 2012-2013 expenditures revealed unallowable costs including tuition reimbursement to teachers were charged to the Title II-A program. The district agreed to pay the full cost of tuition as outlined in *Agreement between The Teachers Association of Prospect Park and The Prospect Park Board of Education 2011-2012, 2012-2013, and 2013-*

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2014. These FY 2012-2013 expenditures charged to Title II-A program supplant state/local funds.

**Citation:** NCLB §2122: *Supplement Not Supplant*. ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement: Not Supplant, Non – Federal funds)*.

**Required Action:** The district's must allocate state/local funds rather than using Title II-A funds. The district must provide evidence of the adjusting journal entries to the NJDOE for review.

**Title III**

**Finding 15:** A review of FY 2013-2014 expenditures showed unallowable costs charged to the Title III program, specifically, program supplies. The use of Title III funds for this expenditure supplants state/local funds.

**Citation:** NCLB §2122: *Supplement Not Supplant*. ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement: Not Supplant, Non – Federal funds)*

**Required Action:** General supplies used by all students is a local obligation and should not be charged to the Title III program. The district must reverse the charges for these unallowable expenditures and allocate state/local funds. The district must submit documentation of the adjusting journal entry to the NJDOE for review.

**Finding 16:** A review of FY 2013-2014 expenditures showed that the district did not conduct professional development activities that are: based on scientific research; effective in improving participants' understanding of the use of curricula, assessment measures, and instructional strategies for LEP students; and of sufficient intensity and duration to have a lasting impact on teachers' classroom performance.

**Citation:** ESEA §3115.

**Required Action:** The district must provide professional development activities that will have a lasting impact on teacher's classroom performance. The district must follow the authorized activities submitted on EWEG. The district must provide documentation to the NJDOE to show all activities are in compliance with all authorized activities.

**IDEA (Special Education)**

**Finding 17:** In the 2012-2013 and 2013-2014 school years, individuals charged to the IDEA grant were not approved by board resolution.

**Citation:** EDGAR, PART 80 - Standards for financial management systems.

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**Required Action:** The district must ensure that all individuals charged to the IDEA grant are approved by board resolution

**Finding 18:** In both the 2012-2013 and 2013-2014 grant years, the district did not enter into contracts with all agencies or independent consultants that provide services directly to students. In addition, when the district did enter into a contract with an agency or consultant, the contract did not include all required components.

**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. 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 19:** The district did not consistently provide notice of a meeting to parents of students referred and/or eligible for speech-language services.

**Citation:** N.J.A.C. 6A:14-2.3(k)3 and 5; 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 they have an opportunity to attend. In order to demonstrate correction of noncompliance the district must conduct training for speech-language specialists 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 20:** The district did not consistently convene meetings with required participants for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services.

**Citation:** N.J.A.C. 6A:14-2.3(k)1-2; 3.3(e); 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(a).

**Required Action:** The district must ensure meetings are conducted with required participants and documentation of participation is maintained in students' records. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists 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 meeting

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documentation, including the sign in sheets, for meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 21:** The district did not consistently provide written notice of a meeting to parents of students referred and/or eligible for speech-language services.

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

**Required Action:** The district must ensure that parents are provided written notice of a meeting that contains all required components within 15 calendar days of the meeting. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists 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 written notice provided to parents following meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 22:** 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. Initial evaluation reports did not consistently include observation in a non-testing setting and teacher interviews.

**Citation:** N.J.A.C. 6A:14-3.4(f)4(i and iii); 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 and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. Monitors from the NJDOE will conduct an on-site visit to interview staff, review initial evaluation reports for students evaluated between October 2014 and January 2015, and to review the oversight procedures.

**Finding 23:** The district did not consistently document in the IEPs of students removed from the general education setting for more than 20 percent of the school day, including students placed in separate settings, consideration of placement in the least restrictive environment. Specifically, IEPs did not consistently include:

- the supplementary aids and services considered;
- an explanation of why the supplementary aids and services were rejected;
- the potentially beneficial or harmful effects which a placement in general education may have on the students with disabilities or other students in the class; and
- for those students placed in separate settings, activities to transition the student to a less restrictive environment.

**Citation:** N.J.A.C. 6A:14-4.2 (a)8(i),(ii) and (iii) and 3.7(k).

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**Required Action:** The district must ensure that when determining the educational placement of a child with a disability, the IEP team considers the general education class first and that all required decisions regarding the placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. The district must also ensure that for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and document them in each IEP. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the district's procedures and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to interview staff, review the revised IEPs, a random sample of additional IEPs developed at meetings conducted between October 2014 and January 2015, and to review the oversight procedures. The names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

**Finding 24:** The district did not consistently provide to students beginning at age 14, written invitations to meetings where post-school transition was being discussed.

**Citation:** N.J.A.C. 6A:14-2.3(k)2(x); 20 U.S.C. §1414 (d)(1)(A)(i)(1)(VIII); and 34 CFR §300.322.b(2).

**Required Action:** The district must ensure that each student with an IEP age 14 or above is provided with a written invitation to any IEP meeting where transition to adult life will be discussed. 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 of the provision of invitations to students for IEP meetings where transition was discussed conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 25:** The district did not consistently ensure that students were found eligible for special education and related services or speech-language services in accordance with the criteria set forth for each disability category found in N.J.A.C 6A:14. Specifically, the district did not document in either the initial IEP or in eligibility documentation, the criteria used to determine eligibility for the categories of preschool disabled, specific learning disability, or speech-language services.

**Citation:** N.J.A.C. 6A:14-3.5(a-c) and 3.6(a-c).

**Required Action:** The district must ensure students found eligible for special education and related services and speech-language services meet the criteria for one or more of the disability categories as defined in N.J.A.C. 6A:14-3.5(c) and 3.6(a-b) and that the criteria

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used to determine eligibility is maintained in the initial IEP or eligibility documentation. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists 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 of eligibility from meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 26:** The district did not consistently document in the IEPs of students eligible for special education and related services the description of extended school year (ESY), when it was determined that an ESY was warranted.

**Citation:** N.J.A.C. 6A:14-4.3(c).

**Required Action:** The district must ensure when an ESY is warranted, a description of the program is included in the IEP. 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 IEPs developed at meetings conducted between October 2014 and January 2015, and to review the oversight procedures.

**Finding 27:** The district does not have a policy for the provision of accommodations and modifications or, when appropriate, an alternate assessment for students with disabilities participating in district wide assessments.

**Citation:** 34 CFR §300.160.

**Required Action:** The district must revise policies and procedures to ensure students with disabilities participate in district wide assessments and that each IEP contains a statement of any individual modifications to be provided to the student in the administration of district wide assessments. The policy must include the provision of accommodations and modifications and the provision of alternate assessments for those children who cannot participate in the regular assessment. If the district reports publicly on the district wide assessment, the district must also report with the same frequency and in the same detail as it reports on the assessment of nondisabled children. In order to demonstrate correction of noncompliance, a monitor from the NJDOE will conduct an on-site visit to review the policy.

**Administrative**

**Finding 28:** 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.

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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; 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 29:** The district charged several expenditures to the incorrect general ledger accounts. Errors in both program and object codes were noted.

**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 district should ensure that expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

**Finding 30:** Numerous expenditures were reclassified in the general ledger from local fund accounts to federal grants without supporting documentation.

**Citations:** 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:** Expenditure charged against federal grants should be charged directly to the appropriate general ledger accounts throughout the fiscal year.

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).