



# GRANT COMPLIANCE SUPPLEMENT



NEW JERSEY OFFICE OF THE SECRETARY OF

**HIGHER  
EDUCATION**

**About New Jersey Office of the Secretary of Higher Education:** The Office of the Secretary of Higher Education (OSHE) is the leading state agency for higher education policy development and statewide program coordination in New Jersey.

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## Part 1 – Background, Purpose, and Applicability

### BACKGROUND

The OSHE Grant Compliance Supplement (Supplement) is based on the requirements of the issuance of the State Department of the Treasury Circular [15-08-OMB](#), Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.

### PURPOSE

The purpose of this document is to expedite the process of determining OSHE grant and aid audit compliance requirements which must be reviewed during single audits of grant recipients. By codifying/outlining OSHE grant and aid compliance requirements in one document, communication between grant recipient auditors and provided guidance on the requirements of our programs. The Supplement provides guidance to assist auditors in determining compliance requirements relevant to the audit, audit objectives, and suggested audit procedures for programs not included herein.

### APPLICABILITY

This 2025 Supplement is effective for audits of fiscal years beginning after June 30, 2024 and supersedes the 2002 Compliance Supplement (dated April 1, 2002).

The [2 CFR Part 200, Subpart F](#), describes the non-federal entity's responsibilities for managing federal assistance programs ([2 CFR section 200.508](#)) and the auditor's responsibility with respect to the scope of the audit ([2 CFR section 200.514](#)). **Auditors are required to follow both the provisions of 2 CFR Part 200, Subpart F, and this Supplement.**

Auditors must consider the Supplement and the referenced laws, regulations, and [OMB Circulars/Uniform Guidance](#) (whether codified by federal agencies in agency regulations or adopted or implemented by other means) in determining the compliance requirements subject to the audit that could have both a direct and material effect on the programs included herein. Additionally, the auditors performing single audits will be required to include in their audit scope generally applicable requirements as prescribed by State Statute, Executive Order, Administrative Code, or other authoritative source.

The use of the Supplement is mandatory. Accordingly, adherence to the Supplement satisfies the requirements of 2 CFR Part 200, Subpart F. **For program-specific audits performed in accordance with an OSHE's program-specific audit guide, the auditor must follow such program-specific audit guidance.**

### OVERVIEW OF THIS SUPPLEMENT

The Matrix of Compliance Requirements (Matrix) identifies the state programs and compliance requirements addressed in the Supplement and associates the programs with the applicable

compliance requirements. The Matrix also identifies clusters of programs associated with agency-wide initiatives.

### **ADDITIONAL GUIDANCE**

The following sources can provide guidance to assist auditors in performing audits:

- [OMB Uniform Guidance](#) - The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) at 2 CFR 200 is the first consolidation of grant management requirements in many years. Prior to the Uniform Guidance, Federal grant management requirements governing administrative requirements, cost principles, and audit requirements were found in eight separate OMB Circulars.
- [2 CFR 200. Appendix XI Compliance Supplement](#) - The Supplement is a document that identifies existing, important compliance requirements that the federal government expects to be considered as part of an audit required by the 1996 Amendments to the Single Audit Act.
- [Federal Audit Clearinghouse](#) - Operates on behalf of the Office of Management and Budget (OMB) and its primary purposes are: to disseminate audit information to Federal Agencies and the public, support OMB oversight and assessment of Federal award audit requirements, assist Federal cognizant and oversight agencies in obtaining OMB Circular A-133 - PDF data and reporting packages, to help auditors and auditees minimize the reporting burden of complying with Circular A-133 audit requirements.
- [Generally Accepted Government Auditing Standards](#) - Contains standards for financial audits, attestation engagements, and performance audits as well as specific requirements for individual auditors and audit organizations.

## **Part 2 – Compliance Requirements**

The objectives of most compliance requirements for programs administered by the State are broadly applicable. While the criteria for determining eligibility vary by program, many compliance requirements, audit objectives, and suggested audit procedures are consistent across programs. OSHE worked with the program managers and directors to provide additional guidelines, clarifications and expectations for the auditors when performing reporting reviews. OSHE intends to continue to work with program managers and directors to identify quantifiable and objective performance reporting requirements.

Auditors must consider the compliance requirements and related audit objectives. In making a determination not to test a compliance requirement, the auditor must conclude that the requirement either does not apply to the particular program or that noncompliance with the requirement could not have a direct and material effect on a program. The auditor must refer to the referenced citations to laws and regulations for the complete statement of the compliance requirements.

- A. *Activities Allowed or Unallowed:* The suggested audit procedures are provided to assist auditors in planning and performing tests of compliance with the requirements of programs. Auditor judgment will be necessary to determine whether the suggested audit procedures are sufficient to achieve the stated audit objective and whether alternative audit procedures are needed. The suggested procedures are

The specific requirements for activities allowed or unallowed are unique to each program, listed in the Agency Program Requirements, state statutes, regulations, and the terms and conditions of the award documentation. Audit objectives are to understand internal control, assess risk, and test internal control. Additionally, the auditor should determine whether the funds were expended only for allowable activities.

- *Suggested Audit Procedures*
  - Perform procedures to understand internal control sufficient to plan the audit to support a low assessed level of control risk for the program.
  - Plan the testing of internal control to support a low-assessed level of control risk for activities allowed or unallowed and perform the testing of internal control as planned, reporting ineffective internal controls, significant deficiency, or material weakness.
  - Consider the results of the testing of internal control in assessing the remaining risk of noncompliance. Use this as the basis for determining the nature, timing, and extent (e.g., number of transactions to be selected) of substantive tests of compliance.
  - Identify the types of activities which are either specifically allowed or prohibited.
    - When allowability is determined based upon summary level data, perform procedures to verify that activities were allowable and Individual transactions were properly classified and accumulated into the activity total.
    - When allowability is determined based upon individual transactions, select a sample of transactions and perform procedures to verify that the transaction was for an allowable activity.

Review cost transfers to assess funds that may be used for unallowable activities

#### *B. Allowable Costs/Cost Principles*

Cost principles apply whether or not a particular item of cost is treated as a direct cost or indirect (F&A) cost. Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable:

1. Be necessary and reasonable for the performance of the award and be allocable thereto under the principles in 2 CFR Part 200, Subpart E.
2. Conform to the award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both state financed and other activities of the non-federal entity.
4. Be accorded consistent treatment. A cost may not be assigned to a state award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the state award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP).

6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period.
7. Be adequately documented.

- *Suggested Audit Procedures*

- Perform procedures to understand internal control sufficient to plan the audit to support a low assessed level of control risk for the program.
- Plan the testing of internal control to support a low-assessed level of control risk for activities allowed or unallowed and perform the testing of internal control as planned, reporting ineffective internal controls, significant deficiency, or material weakness.
- Consider the results of the testing of internal control in assessing the remaining risk of noncompliance. Use this as the basis for determining the nature, timing, and extent (e.g., number of transactions to be selected) of substantive tests of compliance.

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#### C. Additional Cost Principles Resources

Cost principles prescribe the cost accounting standards outlined by the federal Office of Management and Budget. The following resources can be used as a guide for facilitating grants administered by the State associated with federal funding.

- a. [2 CFR Part 225 / OMB Circular A-87](#) - Cost Principles for State, Local, And Indian Tribal Governments
- b. [2 CFR Part 220 / OMB Circular A-21](#) - Cost Principles for Educational Institutions
- c. [2 CFR Part 230 / OMB Circular A-122](#) - Cost Principles For Non-profit Organizations

#### D. Cash Management

Unless otherwise stipulated in the award documentation, payments from OSHE will be made by electronic funds transfer. Awardees are required to register as a vendor by submitting a [W-9](#) and [Automated Clearinghouse \(ACH\) form](#) to [financedocs@oshe.nj.gov](mailto:financedocs@oshe.nj.gov) for submission to the Treasury. Depending on the contract terms, OSHE may render payment through two methods: advance payment or cost reimbursement.

- a. Advance Payment Method – OSHE will remit in total or in part based on the contract terms. The awardee will be required to submit financial reports and documentation on a prescribed schedule.
- b. Reimbursement Payment Method – The awardee may request reimbursement for allocable, allowable, and reasonable contract costs that have already been paid and will be required to submit financial reports and documentation on a prescribed schedule.

#### E. Eligibility

The method of determining eligibility varies based on project or program funded. Generally, eligible applicants are postsecondary institutions.

#### F. Matching Funds

The method of determining matching, level of effort, and earmarking varies based on the project or program funded.

#### G. Period of Performance

The period of performance and level of funding will vary based on the program, project, and fiscal year.

#### H. Procurement and Suspension and Debarment

In accordance with Federal Executive Order 12549, "Debarment and Suspension," the awardee must certify that to the best of its knowledge that as an applicant, the entities, nor its key employees or vendors or its principals is presently disqualified, debarred, or suspended from doing business within the State of New Jersey, pursuant to Executive Order#34-1976.

#### I. Reporting

Reporting requirements will vary based on the project or program funded. Generally, awardees will be responsible for financial reporting, including claims for reimbursement, recordkeeping and submission. Additionally, the awardee will be responsible for Performance Reporting, which may include narrative reporting of performance goals and/or technical reports outlining project activities.

#### J. Subrecipient Monitoring

Awardees are required to notify OSHE during the application process if a subrecipient is needed to carry out the objectives of the project or program being funded. When substantive, programmatic work or project is being undertaken by the other entity, a subrecipient may be needed. In contrast, a vendor commits to deliverable goods or services, which, if not satisfactorily completed, will result in non-payment.

If an awardee requires a subrecipient to carry out a grant-funded program, the subrecipient must be approved by OSHE prior to engagement to ensure the appropriate sub-agreements, including detailed scope of work and budget, are in place. Terms and conditions from a prime award apply to the subrecipient. Therefore, written agreements with its subrecipients must include the original terms and conditions to ensure compliance.

Before disbursing funds to a subrecipient, the awardee is required to enter into written agreements with the entity, which include provisions regarding the use of funds, program income, uniform administrative requirements, other program requirements, affirmative marketing, requests for disbursement of funds, reversion of assets, records and reports, and enforcement of the agreement.

### **Part 3 – Technical Information**

The technical information section provides essential details to ensure that all grant programs operate consistently, accurately, and in alignment with federal, state, and local regulations. It



includes guidelines for program implementation, funding allocation, and performance metrics, which are critical for both compliance officers and auditors.

## **PROGRAM SPECIFIC COMPLIANCE REQUIREMENTS**

For each program, requirements are delineated in this Supplement to include the following categories: Program Objectives; Program Procedures (a brief description on how the program operates); and the major compliance requirements and suggested audit procedures. Where applicable, the New Jersey Administrative Code (N.J.A.C.) or other statutory reference will be included to provide additional information for the requirement. Each requirement is accompanied by suggested audit procedures that can be used to test for compliance.

Key elements include:

### **Program Implementation Protocols:**

- Detailed instructions on initiating, managing, and closing grants, ensuring that all steps follow established procedures.
- Clear definitions of program administrators' roles and responsibilities, including reporting, monitoring, and compliance tasks.

### **Regulatory Compliance Documentation:**

- Comprehensive information on relevant regulations, including federal grant rules (e.g., 2 CFR 200), state laws, and local compliance requirements.
  - The 2 CFR section 200.513(c)(4) provides that federal agencies are responsible for annually informing the Office of Management and Budget of any needed updates to the Supplement. However, auditors must recognize that laws and regulations change periodically, and delays will occur between such changes and revisions to the Supplement.
- Regularly updated documentation to reflect any changes in the legal framework, ensuring all stakeholders remain informed and compliant.

### **Performance Metrics and Standards:**

- Defined performance indicators for grant-funded projects to measure success against established goals. These metrics include both qualitative and quantitative measures.
- Guidance on collecting and reporting data to demonstrate program effectiveness and compliance.

### **Resource Allocation Guidelines:**

- Instructions on allocating funds, including details on eligible and ineligible expenses, budget modifications, and cost-sharing requirements.
- Procedures for reallocating funds, ensuring all budget changes are documented, justified, and approved.

## **Part 4 – Agency Program Requirements**

### **INTRODUCTION**

Part 4 provides “Program Objectives” and “Program Procedures” for each grant program included in this Supplement. In addition, Part 4 provides information about the compliance requirements specific to the program. If additional information is to be conveyed to the awardee, Part 4 also provides “Other Information” pertinent to the program. As it relates to audit procedures to test compliance, auditors must first review Part 2 – Compliance Requirements to determine which may have a direct and material effect on the program. After which, the auditor must review the compliance requirements listed within the program-specific requirements.

### **New Jersey Comprehensive Financial System (NJCFS) Account Number**

First 2 Digits- Fiscal Year

Next 3 Digits- Fund

Next 3 Digits- Agency

Next 4 Digits- Organization

Final 3 Digits- Appropriation Unit

### **CAREER ACCELERATOR INTERNSHIP GRANT PROGRAM**

**NJCFS Account Number 25 100 074 2400 076**

#### **Program Objectives**

NJ Career Accelerator Internship Program (CAIGP) provides funding to employers interested in hosting undergraduate interns from New Jersey’s institutions of higher education (IHE). Funding is available to New Jersey-based companies, nonprofits, not-for-profits, and small businesses hiring interns. The purpose of this funding is to provide New Jersey-based companies the opportunity to offer structured learning experiences to undergraduate students who attend a New Jersey institution of higher education.

#### **Program Description**

The CAIGP is a dynamic initiative aimed at fostering career development opportunities for undergraduate students across New Jersey. By partnering with employers, this program seeks to provide valuable internship experiences. CAIGP represents a collaborative effort to empower students, support employers, and strengthen the workforce landscape in New Jersey. By investing in internship experiences that offer fair compensation and valuable skill-building opportunities, the program aims to cultivate a vibrant ecosystem of talent and innovation, driving the state's economic prosperity.

#### **Program Procedures**

Refer to Grant Agreement between the Office of the Secretary of Higher Education and the New Jersey Department of Labor and Workforce Development (NJDOL). CAIGP provides grant funds to cover the salaries of undergraduate interns, and an internship should consist of the following:

- A structured learning experience that allows students to apply knowledge learned in the classroom
- Skills and knowledge learned must be transferrable to other employment opportunities
- Clearly defined learning objectives/goals

- A designated supervisor(s) who is a professional with expertise, education and/or professional background in the field who will provide routine feedback to the student(s)
- Resources, equipment, and facilities provided by the employer that support the learning objectives/goals.

### **Eligibility**

Eligible New Jersey-based companies can [apply](#) to OSHE to offer a structured learning experience. Employer eligibility criteria are as follows:

- The employer must be located in New Jersey
- The employer must identify as a for-profit corporation, non-profit organization, not-for-profit organization, or small business
- The employer must be willing to provide an educational internship experience that fosters the skills necessary to succeed in the employer's industry
- The employer must have or be willing to create a NJSTART account. Please make sure to verify your address in the NJSTART system. New employers should consider registering as an ACH vendor to avoid disbursement delays
- The employer must designate a point of contact(s) for communication and supervision
- The employer must provide an internship description for each internship type

### **Other information**

Priority Selection: Preference will be given to employers in STEM and NJ key industry sectors. For reference, please visit the [NJ key industry sectors](#). Upon submission of the grant application, selection of the applicant as a grant recipient, the execution of the Grant Agreement, and completion of the new hire form, funds for intern salaries will be disbursed to employers using NJ START. OSHE will not disburse funds until all steps are complete, including completing the new hire form.

The funding structure has been designed to align with the national salary average for undergraduate interns. Interns must work at least 15 hours per week and be paid \$20.00 an hour for 10 weeks. Participating employers will be reimbursed up to 100 percent of wages paid to interns, with a maximum reimbursement rate of \$3,000 per student for the full 10 weeks.

Reporting Requirements: If selected as a grant recipient, an employer must submit a final report to OSHE upon the conclusion of the tenth week. The grant recipient will also be required to provide an expenditure report at the conclusion of the internship. The required reports will be submitted using a form and format prescribed by OSHE that will be made available to employers upon selection as grant recipients.

Point of Contact: For more information on the Career Accelerator Internship Grant Program, please contact [CAIGP@oshe.nj.gov](mailto:CAIGP@oshe.nj.gov)

**CENTER FOR GUN VIOLENCE (CFGV)**  
**NJCFS Account Number 25 100 074 2400 058**

### **Program Objectives**

The purpose of the partnership between OSHE and Rutgers, The State University of New Jersey, is for the maintenance of the Gun Violence Research Center (GVRC) in response to the ongoing epidemic of gun violence in the United States. The GVRC will work as an independent source of information and analysis on gun violence and be a best-in-class research center providing timely and thoughtful analysis of a critical public health crisis. The New Jersey's Gun

Violence Research Center (GVRC) pursues compelling, data-driven research on gun violence through the lens of public health, psychology, sociology, medicine, law, social work, public policy, engineering, and other fields to further our understanding of this important issue.

### **Program Description**

The Center on Gun Violence Research grant program is among the first state-funded research centers in the United States that conducts interdisciplinary research on the causes, consequences, and solutions to gun-related violence while respecting the rights of legal, safe gun ownership and use. The GVRC works in collaboration with New Jersey's Community-Based Violence Intervention (CBVI) Program and is supported by the New Jersey Office of the Secretary of Higher Education (OSHE). The Center on Gun Violence Research grant program distributes funding to more than 30 organizations across New Jersey and works towards combating gun violence in gun violence-plagued communities throughout the state of New Jersey.

### **Program Procedures**

Eligible organizations must serve a community that higher-than-average rates of violence have impacted. The grant recipients are non-profit community service providers that receive funding for the development and implementation of violence intervention and prevention programming in communities impacted by higher-than-average rates of violence, with a focus on gun violence. The development and implementation of violence intervention and prevention programming in communities impacted by higher-than-average rates of violence, with a focus on gun violence.

## **CIVIC INFORMATION CONSORTIUM**

**NJCFS Account Number 25 100 074 2400 065**

### **Program Objectives**

The purpose of the New Jersey Civic Information Consortium (Consortium) is to advance research and innovation in the field of media and technology to benefit the State's civic life and evolving information needs. The Consortium is to be established as an educational and charitable nonprofit corporation incorporated, organized, and operated under section 501(c)(3) of the federal Internal Revenue Code and is structured as a supporting organization to its member universities. The Office of the Secretary of Higher Education contracted with the Consortium to address the needs of New Jersey residents as it pertains to their civic life and inform our communities.

### **Program Description**

The Consortium aims to strengthen local news coverage, community information, civic technology, and civic engagement across the State. Pursuant to this Agreement, OSHE will provide funding to the Consortium for grant-making to local news and information organizations, related training programs for grantees, and administrative costs in furtherance of the provisions of the NJCIC Law (P.L. 2018, 111 C.18A:64-94)

A first-in-the-nation project, the Consortium builds on the foundation laid by public media in the United States and reimagines how public funding can be used to address the growing problem of news deserts and misinformation and support more informed communities. The consortium provides grants for projects that achieve the following goals:

- Improve the quantity and quality of civic information in New Jersey communities.
- Provide residents enhanced access to useful government data and public information through innovative applications, platforms, and technologies.

- Train students, professionals, and community members in the practice of community storytelling, journalism, and media production.
- Nurture better civic engagement and dialogue inside and between New Jersey communities.
- Meet the information needs of low-income communities, racial and ethnic communities that have been underserved by the media.
- Invest in research and practices that can help media outlets become more closely connected to their audiences and more sustainable without government support.

### **Program Procedures**

The Consortium is eligible for funding from the State of New Jersey and can obtain funds from private foundations, individuals, and other charitable organizations. Montclair State University serves as the host university for the Consortium.

The Consortium, housed within Montclair State University, is governed by a 16-member Board of Directors, which includes representatives of the six member universities. By bringing together these six comprehensive public universities, the Consortium can leverage each university's individual strengths and utilize them in a unique synergy to benefit New Jersey residents.

Under state law, the Consortium and the State of New Jersey do not own any project funded by a Consortium grant and cannot exercise editorial control over any project funded by the Consortium.

### **Consortium Members**

Kean University  
 Montclair State University  
 New Jersey Institute of Technology  
 The College of New Jersey  
 Rowan University  
 Rutgers, The State University

### **Other Information**

[P.L. 2018, 111 C. 18A:64-94](#)  
 Approved August 24, 2018  
<https://pub.njleg.gov/bills/2018/AL18/111 .PDF>

### **COLLEGE BOUND**

**NJCFS Account Number 25 100 074 2400 012**

### **Program Objectives**

The College Bound Grant Program offers educational support to middle and high school students in Abbott School Districts to help ensure secondary school completion, increase college admission, retention, and graduation rates, and encourage the successful pursuit of postsecondary education in the sciences, mathematics, or technology.

### **Program Description**

The College Bound Grant Program, established in 1986, addresses the educational needs and aspirations of at-risk youth in grades 6-12 and supports pre-college educational enrichment

activities. In addition, the program provides college preparatory activities that support these youths through second-semester college freshman.

The program is designed to aid students and their parent(s)/guardian(s) every step of the way, from initial program enrollment to college admission and beyond. As part of the program, students participate in a four- to six-week summer program and/or a 20-week academic-year program that includes Saturday instruction, field trips, college tours and other support services. Participants are also offered in-school and after-school tutoring during the school year at designated target schools.

### **Eligibility**

In order to be eligible to be a part of the College Bound Grants Program, the school has to be a member of an Abbott school district. The participating students must be currently enrolled anywhere in between the 6<sup>th</sup> grade and their senior year of high school; 12<sup>th</sup> grade in Abbott school districts.

### **Abbott School Districts**

Asbury Park  
Bridgeton  
Burlington  
Camden  
East Orange  
Elizabeth  
Garfield  
Gloucester  
Harrison  
Hoboken  
Irvington  
Jersey City  
Keansburg  
Long Branch  
Millville  
Neptune  
New Brunswick  
Newark  
Orange  
Passaic  
Paterson  
Pemberton  
Perth Amboy  
Phillipsburg  
Plainfield  
Pleasantville  
Salem City  
Trenton  
Union City  
Vineland  
West New York

### **COLLEGE READINESS NOW**

**NJCFS Account Number 25 100 074 2400 055**

### **Program Objectives**

A partnership between OSHE and the New Jersey Council of County Colleges (NJCCC) to improve the college readiness of high school students in New Jersey. The activities planned and services to be provided are specific to the project partnership and do not include any existing or ongoing NJCCC initiatives.

### **Program Procedures**

NJCCC shall establish individual projects between community colleges and local school districts. These projects will have the following goals.

- Using an assessment tool, colleges must identify students who are not likely to be college-ready in math and/or English (and college-ready students if using an accelerated learning approach) by the time of high school graduation. The highest priority must be given to students who are living below the poverty line applicable to the individual's family size (as determined under section 673(2) of the Community Service Block Grant Act).
- Colleges must incorporate a student success component into the program, such as a student success course, series of workshops, or equivalent, to expose students to the college experience, assist students with developing effective study strategies, and engage in career exploration.
- Colleges must complete interim and final reports that provide the following information
  - Number of students served at each school
  - High school partners
  - Program Overview
  - Financial records
  - Evaluation of program effectiveness
- Colleges must provide the program at no cost to the student.

### **Other Information**

The Community Services Block Grant (CSBG) program is a federally funded block grant that provides funds to states, territories, and tribes to support services that reduce poverty in under-resourced communities. The program's activities are directed toward helping low-income families and participants.

Eligible entities may prioritize certain client populations based on their community needs assessment. These populations may include

- People with disabilities
- People experiencing homelessness
- The Elderly
- People who are unemployed, and
- People with children under eighteen.

Section 673(2) of the Community Services Block Grant Act states that the Federal Poverty Line is the eligibility criterion for the CSBG program.

#### **Poverty line**

The Office of Management and Budget defines the official poverty line based on the most recent data from the Bureau of the Census.

#### **Revisions**

The Secretary can revise the poverty line annually or at a shorter interval if they determine it's feasible.

The revision is made by multiplying the official poverty line by the percentage change in the Consumer Price Index.

State revisions

States can revise the poverty line to no more than 125% of the official poverty line.

**COMMUNITY COLLEGE OPPORTUNITY GRANT**  
**NJCFS Account Number 25 100 074 2400 068**

**Program Objectives**

The Community College Opportunity Grant (CCOG) covers the cost of tuition and fees that are not already covered by federal and state financial aid or scholarships. CCOG awards pay for the cost of tuition and approved educational fees for New Jersey residents with an annual adjusted gross income (AGI) between \$0 and \$65,000. New Jersey residents with AGIs between \$65,001 and \$80,000 pay reduced tuition costs after up to one-half of the maximum CCOG award available at their community college is applied. New Jersey residents with AGIs between \$80,001 and \$100,000 will pay reduced tuition costs after up to one-third of the maximum CCOG award available at their community college is applied.

**Program Procedures**

Applicant Eligibility

A New Jersey resident with adjusted gross income (AGI) between \$0 and \$100,000.

Complete the Free Application for Federal Student Aid (FAFSA) form or New Jersey Alternative Financial Aid Application, a confidential application that is used solely by the New Jersey Higher Education Student Assistance Authority (HESAA) to qualify students for state financial aid.

Enroll in at least six (6) credits per semester at one of New Jersey's community colleges.

Have not yet earned a college degree

Make satisfactory academic progress.

**COUNTY COLLEGE-BASED ADULT CENTERS**  
**NJCFS Account Number 25 100 074 2400 078**

**Program Objectives**

In January 2022, Governor Murphy signed into law P.L. 2021 c. 425, requiring all county colleges in New Jersey to establish adult centers for the transition of individuals with intellectual and developmental disabilities ("centers"). These centers shall provide individuals with developmental disabilities up to the age of twenty-four (24) with the support and resources necessary to experience more successful transitions from secondary school to postsecondary education, adult employment, and independent living opportunities and skills, as appropriate.

**Program Procedures**

Applicants may apply for a minimum of \$150,000 up to a maximum \$500,000 award.

The Fiscal Year 2025 grant awards will not require submission of entirely new grant applications but rather the satisfaction of a reapplication process.



Each of New Jersey's 18 county colleges is eligible to apply for a Center for Adult Transition grant.

The application must demonstrate either:

- 1) Plans for the county college to operate a Center for Adult Transition; or
- 2) A contractual partnership with another county college that will provide individuals who reside in the county with access to the services offered by the contracted county college.

The award payments will be made in two installments. The first installment of 50% of the award will be disbursed to grantees upon OSHE's receipt of the following three documents:

- 1) Signed Memorandum of Understanding
- 2) Completed and approved budget template
- 3) Completed budget narrative that follows the guidelines listed below. The second installment of the award will be disbursed to grantees upon OSHE's receipt of the Interim Report in early 2025.

Funds must be obligated and expended by June 30<sup>th</sup> of the fiscal year.

The term of the agreement will be from the date of grant agreement execution through June 30<sup>th</sup> of the fiscal year.

Additional funding may be available in subsequent years, but this is subject to State appropriations and cannot be guaranteed.

Indirect costs are not allowable under the terms of this grant agreement.

#### **Other Information**

[P.L. 2021 c. 425](#)

Approved January 18, 2022

AN ACT providing for the establishment of county college-based adult centers for transition for individuals with developmental disabilities and supplementing chapter 64A of Title 18A of the New Jersey Statutes, and making an appropriation.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

C.18A:64A-87 Findings, declarations.

1. The Legislature finds and declares that:

- a. Many individuals with developmental disabilities are not able to realize their potential as full community members with maximum independence and productivity because the education and related services that they were entitled to while in school ended abruptly once they exited the secondary school system.
- b. Individuals with developmental disabilities deserve the opportunity to successfully transition into meaningful employment and enhanced independent living opportunities and skills, as appropriate, and they can make greater progress with special services and support during this critical transition period.
- c. A center that offers individuals with developmental disabilities special services and support, including coordinating opportunities available from service providers, educational institutions, and the private sector during this period, will enable them to more successfully transition into independent, productive, and meaningful lives.

d. It is appropriate that the board of trustees of each county college establish a county college-based adult center for transition for individuals with developmental disabilities to assist them in utilizing the college's, State's, and county's existing services, programs, and resources.

C.18A:64A-88 County college-based adult center for transition established; purpose, services provided.

2. The board of trustees of a county college shall establish a county college-based adult center for transition for individuals with developmental disabilities up to the age of 24 to experience a more successful transition from secondary school to postsecondary education, adult employment, and independent living opportunities and skills, as appropriate. The board shall appoint a person qualified by training and experience to direct and administer the adult center for transition.

It shall be the purpose of a county college-based adult center to:

(1) Coordinate and integrate existing county- and State-based services, programs, and resources; and

(2) a. Ensure that individuals with developmental disabilities up to the age of 24 have opportunities to receive mentoring, job coaching, skill training, and any other appropriate wrap-around services to help them successfully transition into employment and independent living, as appropriate.

b. The board of trustees of a county college may receive and expend moneys from the State and federal governments or private individuals, corporations, associations, or college foundations to meet the expenses of the county college-based adult center for transition.

c. The board of trustees of a county college may, through a contract with the board of trustees of another county college, satisfy the requirement established pursuant to subsection a. of this section by providing individuals with developmental disabilities up to the age of 24 who reside in the county with access to the services offered by the contracted county college's adult center for transition.

3. a. There is appropriated each fiscal year from the General Fund to the Office of the Secretary of Higher Education, the sum of \$4,500,000 for the purposes of fulfilling the provisions of this act.

b. The Office of the Secretary of Higher Education shall distribute grants to county college-based adult centers for transition in such amounts and by such criteria as are determined by the Secretary of Higher Education.

4. This act shall take effect immediately.

## **DIRECT SUPPORT PROFESSIONAL CAREER DEVELOPMENT PROGRAM**

### **NJCFS Account Number 24 100 074 2400 083**

#### **Program Objectives**

The purpose of the Direct Support Professional Career Development (DSP) program is to provide a potential career path to individuals interested in human services and allied health career fields in addition to existing direct support professionals, thereby assisting with the recruitment and retention of this critical workforce.

#### **Program Description**

The DSP program, through partnerships with local school districts, county colleges, and One-Stop Career Centers, identifies and recruits individuals who are interested in learning about and serving people with intellectual and developmental disabilities. The program provides participating students with a one-year fellowship program that offers mentorship and training

regarding the responsibilities of direct support professionals and a potential job opportunity upon graduation.

### **Program Procedures**

The DSP program provides online training in addition to on-site training and mentorship with experienced direct support professionals employed by collaborating agencies that serve individuals with intellectual and developmental disabilities. The Office of the Secretary of Higher Education will distribute a grant to the New Jersey Community College Consortium for Workforce and Economic Development to establish the Direct Support Professional Career Development Program at a Center for Workforce Innovation and the program's additional sites, distribute fellowship funding to cover living expenses for participating individuals and establish a fund for existing direct support professionals to cover costs associated with furthering their education. No more than 10 percent of the funds appropriated pursuant to this section shall be used for administrative costs.

The DSP program works with students and direct support professionals to identify their educational goals, including credentialing, an associate's degree, and a bachelor's degree. Additionally, the DSP program collaborates with local One-Stop Career Centers to provide opportunities for unemployed and underemployed workers to receive training to pursue employment in the field of Direct Support. The DSP program and each additional program site must provide career counseling.

Career counseling provides ongoing support to participating students and direct support professionals. This includes assistance in finding appropriate postsecondary programs, support with completing the Direct Support Professional Career Development Pathway or connecting the student with a provider agency that serves people with intellectual and developmental disabilities.

In collaboration with the Division of Developmental Disabilities in the Department of Human Services and entities focused on promoting the self-determination and full participation of people with disabilities, the Center of Workforce Innovation and each additional program site implements a competency-based Direct Support Professional Career Development Pathway, in alignment with the Money Follows the Person Direct Support Professional Capacity Building effort, and must develop curriculum specific to the field of intellectual and developmental disabilities, including a certificate, associate's degree, and bachelor's degree.

The Career Development Pathway assists individuals employed as direct support professionals to increase their skills, achieve competency in the field, and, as part of the certificate program, earn fully transferable course credit applicable toward an associate's degree in a human service or relevant healthcare field at any county college. The Career Development Pathway aims to improve the recruitment, competence, and retention of the direct support professionals' workforce.

### **EDUCATIONAL OPPORTUNITY FUND**

**NJCFS Account Number 25 100 074 2401 001 (Article III- Opportunity Grants)**

**NJCFS Account Number 25 100 074 2401 002 (Article IV- Supplemental Grants)**

### **Program Objectives**

For over 50 years (1968), the Educational Opportunity Fund (EOF) has been one of the nation's premier comprehensive support programs for students from low-income and educationally disadvantaged backgrounds.

EOF provides financial assistance and support services (e.g., counseling, tutoring, and developmental coursework) to students from educationally and economically disadvantaged backgrounds who attend participating institutions of higher education in the State of New Jersey.

Undergraduate grants range from \$200 annually to \$3,050 annually, depending on the type of institution and financial need. These grants are renewable based upon continued eligibility.

Forty-two of New Jersey's colleges and universities participate in the Fund. However, the actual number of available spaces at each college or university is limited.

Since EOF is a campus-based program, each campus program is responsible for student recruitment, selection, program services, and its own specific criteria for EOF admission and program participation.

Currently provides 26,424 total undergraduate and graduate student awards and serves 13,481 students.

### **Program Description**

EOF is not an entitlement program, but it is one of the key components to helping New Jersey increase its college participation and completion efforts, engage adult learners, and close equity gaps.

### **Program Procedures**

#### Undergraduate Eligibility

1. Must demonstrate an educationally and economically disadvantaged background
2. Must be a New Jersey resident 12 consecutive months prior to receiving the award
3. Must apply and be accepted to a participating New Jersey college or university
4. Must meet the academic criteria as set by the institution of choice
5. Must file a Free Application for Federal Student Aid (FAFSA) form
6. Gross income and assets must fall within the income eligibility scale

### **Other Information**

The New Jersey Educational Opportunity Fund provides financial assistance and support for a small graduate program.

The objective of the graduate EOF program is to increase the participation of New Jersey residents from histories of poverty in graduate and professional study.

Students who received EOF grants as undergraduates shall be given priority consideration for EOF graduate grants.

These students are presumed to have met the financial eligibility criteria for graduate EOF as long as they continue demonstrating financial need.

Graduate grants range from \$200 annually to \$4,900 annually, depending on the type of institution and financial need.

These grants are renewable based upon continued eligibility.

## **FRINGE SUPPORT FOR PUBLIC RESEARCH INSTITUTIONS**

### **NJCFS Account Number 25 100 074 2400 077**

#### **Program Objectives**

Higher education research is primarily funded through competitive grants awarded by federal and private agencies for basic and translational projects and pharmaceutical companies running clinical trials in collaboration with clinical scientists. These grants pay for the salaries of professors, trainees, and staff carrying out the research.

A portion of each grant awarded to our state laboratories is allocated to “fringe costs,” which pay for retirement plans and health insurance benefits in addition to the salaries of research personnel.

Typical fringe benefit rates at peer institutions in other states are 30% to 40% of annual salary. In contrast, the fringe rate for New Jersey researchers has risen dramatically and will exceed 68% this coming fiscal year. In other words, twice that of our competitors.

The excessive fringe rate is eating away at New Jersey’s dominance in translational research. The competitive disadvantage means that research collaborators on federal grants and major pharmaceutical companies will be diverted to top-tier universities with favorable fringe rates in New York, Pennsylvania, and beyond.

#### **Program Description**

The formula used to appropriate the funds uses the National Science Foundation Higher Education Research and Development (HERD) survey as a weighting factor to account for R&D expenditures

##### Fringe allocation formula for FY25

75% for State-funded FTE

25% for NSF HERD survey total R&D expenditures

#### **Program Procedures**

The payments are usually issued in two installments:

50% in fall/early spring

50% in late spring, usually around May

#### **Other Information**

According to budget language, the institutions must negotiate a lower fringe rate with the federal government to receive the funding.

Budget language: “The senior research institutions must demonstrate to the Secretary of Higher Education that they have begun negotiations with the federal government to develop a lower, federally approved rate for the purpose of enabling such institutions to direct more grant funding towards eligible research activities.”

## **GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS (GEAR UP)**

**NJCFS Account Number 25 100 074 2400 026****Program Objectives**

Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) is a discretionary grant program funded by the U.S. Department of Education and administered by the Office of the Secretary of Higher Education. GEAR UP seeks to increase the number of low-income students who are prepared to enter and succeed in postsecondary education.

**Program Description**

Serves grades 7 through 12, as well as students in their 1st year of college, at 47 middle schools and 36 high schools located in the following NJ municipalities:

Atlantic City  
Bridgeton  
Camden  
Carneys Point  
Elizabeth  
Jersey City  
Newark  
New Brunswick  
Paterson  
Penns Grove  
Pleasantville  
Trenton

GEAR UP programs provide comprehensive mentoring, outreach, and support services to students, focusing on academic instruction, college, career, and financial aid awareness, personal and academic advising, college visits, and dual enrollment programming.

**Program Procedures**

Eight higher education partner institutions assist students in 7th—12th grades with graduating from high school and encourage them to obtain college degrees by providing after-school and Saturday tutoring, summer programs, mentoring, counseling, test preparation, information about financial aid, and access to college visits. The initiative emphasizes the importance of taking rigorous high school courses to prepare for postsecondary education.

**Other Information**

GEAR UP also provides professional development for educators at GEAR UP target schools.

**GOVERNOR'S SCHOOL****NJCFS Account Number 25 100 074 2400 046****Program Objectives**

The Governor's School of New Jersey was established in 1983. It is a tuition-free, summer residential program for high-achieving high school juniors who are interested in STEM (science, technology, engineering, and mathematics) subjects.

Currently, there are two programs:

Governor's School in the Sciences at Drew University

Governor's School of Engineering & Technology at Rutgers University

The programs are open to students from diverse economic backgrounds who are New Jersey residents and have completed their junior year in any public or private high school or are home-schooled.

### **Program Procedures**

Governor's School of Engineering & Technology (GSET) is a residential program at the Rutgers School of Engineering. Its purpose is to develop, create, and implement a comprehensive summer residential enrichment program of study. Emphasis is placed on engineering and technology for high school juniors with outstanding skills, unusual abilities, and interests in the field. The mission of GSET is to broaden the scholars' appreciation and knowledge of science through exposure to a range of scientific topics and scientists. In this regard, career exploration and choice are woven through the program. A second objective is to introduce scientific research to the scholars via hands-on research experience in a student's area of interest.

Governor's School in the Sciences broadens the scholars' appreciation and knowledge of science through exposure to a range of scientific topics and scientists. The program introduces scholars to a hands-on research experience in a student's area of interest through a series of courses, laboratories, projects, lectures, and other activities centered on math and science.

### **HUNGER-FREE CAMPUS PROGRAM**

**NJCFS Account Number 25 100 074 2400 064**

### **Program Objectives**

The Office of the Secretary of Higher Education (OSHE) recognizes that New Jersey students need affordable and predictable education costs, which go beyond just tuition and fees. Material hardships, such as food insecurity, are too common for many students today, causing a barrier to success on the pathway to a degree.

The State has committed funding to fight food insecurity on campuses by offering Hunger-Free Campus grants as part of the Hunger-Free Campus Act ("Act") (P.L. 2019, C.89). The Act provides grants to public institutions of higher education that have one or more hunger-free-designated campuses to help support students. The State will continue its expanded implementation of the grant program by supporting food-insecure students at independent public-mission institutions of higher education that receive State operating aid.

The purpose of this grant program is to foster innovative ways to combat food insecurity on college and university campuses and assist in planning for long-term solutions. The grant funding shall be used to address student hunger, leverage more sustainable solutions to address basic food needs on campuses, raise awareness of currently offered campus services that address basic food and hygiene needs, and continue to build strategic partnerships at the local, state, and national levels to address food insecurity among students.

### **Program Procedures**

All New Jersey public institutions of higher education and independent public-mission institutions of higher education that receive State operating aid will be eligible to apply for funding.

Institutions may apply for a Hunger-Free Campus Grant up to the maximum award amounts shown below based on Integrated Postsecondary Education Data System (IPEDS) size category classifications:

#### IPEDS Size Category

Small (Under 4,999 Students) - \$50,000 Maximum Grant Award  
Medium (5,000 – 9,999 Students) - \$75,000 Maximum Grant Award  
Large (Over 10,000 Students) - \$100,000 Maximum Grant Award

## Other Information

[P.L. 2019 c. 89](#)

Approved May 9, 2019

An Act concerning food insecurity among students enrolled in public institutions of higher education, supplementing chapter 62 of Title 18A of the New Jersey Statutes, and making an appropriation.

Be It Enacted by the Senate and General Assembly of the State of New Jersey:

1. This act shall be known and may be cited as the “Hunger-Free Campus Act.”
2. The Secretary of Higher Education shall establish a Hunger-Free Campus Grant Program. The purpose of the program shall be to provide grants to public institutions of higher education that have one or more campuses that are designated by the Secretary as hunger-free campuses. The purpose of the grant funding shall be to:
  - a. address student hunger;
  - b. leverage more sustainable solutions to address basic food needs on campus;
  - c. raise awareness of services currently offered on campus that address basic food needs; and
  - d. continue to build strategic partnerships at the local, State, and national levels to address food insecurity among students.
3. In order to be designated as a hunger-free campus, the institution shall:
  - a. establish a Campus Hunger Task Force that meets a minimum of three times per academic year to set at least two goals with action plans;
  - b. designate a staff member responsible for assisting students with enrollment in the New Jersey Supplemental Nutrition Assistance Program (SNAP);
  - c. provide options for students to utilize SNAP benefits at campus stores that meet the federal standards set by the Food and Nutrition Service in the United States Department of Agriculture;
  - d. participate in an awareness day campaign activity and plan a campus awareness event during the National Hunger and Homelessness Awareness Week;
  - e. provides at least one physical food pantry on campus or enables students to receive food through a separate, stigma-free arrangement;
  - f. develop a “Swipe Out Hunger” student meal credit sharing program, or designate a certain amount of funds for free meal vouchers that might otherwise be raised through a “Swipe Out Hunger” program; and
  - g. annually, conduct a student survey on hunger developed by the Secretary of Higher Education, and submit the results of the survey and a best practices campus profile to the secretary at a time prescribed by the secretary for inclusion in a comparative profile of each campus designated as a hunger-free campus. In developing the survey, the secretary may utilize existing surveys designed to collect information on food insecurity among students enrolled in public institutions of higher education.
4. The secretary shall allocate grant funding to each public institution of higher education that has one or more campuses designated by the secretary as a hunger-free campus in accordance with the criteria established pursuant to section 3 of this act. The Secretary shall determine the amount of each grant which shall be used by the institution to further address food insecurity among students enrolled in the institution.



5. The Secretary shall submit a report to the Governor and the Legislature pursuant to section 2 of P.L.1991, c.164 (C.52:14-19.1) no later than two years after establishing the Hunger-Free Campus Grant Program. The report shall include, but not be limited to, the number and amounts of the grant awards, the impact the grant program has had on establishing additional hunger-free campuses at public institutions of higher education and reducing the number of students experiencing food insecurity, and recommendations on the expansion of the grant program.

6. There is appropriated from the General Fund to the Department of State the sum of \$1,000,000 for the purpose of effectuating the provisions of this act.

7. This act shall take effect immediately.

## **INNOVATION DUAL ENROLLMENT PROGRAM**

### **NJCFS Account Number 25 100 074 2400 092**

#### **Program Objectives**

The Dual Enrollment Study Commission established under P.L. 2018, c. 145, recommended New Jersey develop and invest in a dual enrollment pilot, which would inform future dual enrollment policies and expand dual enrollment opportunities across the State. In collaboration with the New Jersey Department of Education (NJDOE), OSHE developed this grant to expand this opportunity for New Jersey students to simultaneously earn high school and college credits.

The Commission's Report highlights that dual enrollment prepares students to meet the rigor and academic demands of college and improves access, affordability, and completion of college coursework.

The State has committed \$500,000 of FY2025 funding to a second year of the Innovation Dual Enrollment Pilot Program. This funding shall be allocated in two ways

- \$300,000 for new applicants
- \$200,000 for maintenance funds of FY2024 Innovation Dual Enrollment Pilot

This grant prioritizes funding for projects that:

- Utilize innovative policies and practices to increase access to dual enrollment;
- Offer credit-bearing dual enrollment courses directly applicable to degree attainment, especially core requirements, awarded by an institution of higher education;
- Commit to sharing data on grant outcomes and participate in other collaborative efforts to inform future actions at the State and local levels, with the ultimate goal of scaling programs across the State;
- Target high participation and success rates for student groups at or below the 12% participation threshold per the Study Commission's Report
  - Black/African American
  - Hispanic
  - Military-connected
  - Economically disadvantaged students
  - Homeless students
  - Students with disabilities
  - Students in foster care
  - Migrant students

- Multilingual learners

### **Program Procedures**

Open to all operating New Jersey public school districts not members of the FY2024 pilot program that, according to the 2022-2023 NJ School Performance Report, had at least 40% economically disadvantaged student enrollment in grades 9 through 12 AND either:

- Have an established dual enrollment partnership with an accredited New Jersey IHE (including an articulation of agreement signed by the LEA's superintendent and the IHE's president or their designee) OR
- Present a letter of intent to partner during the grant term with an accredited New Jersey IHE signed by LEA's superintendent and the IHE's president or their designee.

Applicants for new awards may apply for up to a maximum grant amount based on the local educational agency's (LEA) grade 9-12 student enrollment. Grants will be awarded by score and region until funds are exhausted.

The regions for this grant are defined by the county groupings below:

- Northern counties: Bergen, Essex, Hudson, Morris, Passaic, Sussex, Union, and Warren
- Central counties: Middlesex, Monmouth, Mercer, Somerset, Ocean, and Hunterdon
- Southern counties: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, and Salem

Grant Award Tier Structure (LEA Grade 9-12 Student Enrollment):

Tier 3 (Over 2,000 Students) - \$150,000 Maximum Grant Award

Tier 2 (500 – 9,999 Students) - \$100,000 Maximum Grant Award

Tier 1 (Under 10,000 Students) - \$50,000 Maximum Grant Award

### **Other Information**

Dual Enrollment Study Commission's Report

<https://www.nj.gov/education/cte/dualenrollment/docs/DualEnrollmentStudyCommissionReport2022.pdf>

New Jersey Department of Education Dual Enrollment Website

<https://www.nj.gov/education/cte/dualenrollment/>

Dual Enrollment Toolkit

<https://www.nj.gov/education/cte/dualenrollment/docs/DualEnrollmentToolkit.pdf>

### **P.L. 2018, CHAPTER 145**

Approved December 17, 2018

[https://pub.njleg.gov/bills/2018/AL18/145\\_.HTM](https://pub.njleg.gov/bills/2018/AL18/145_.HTM)

### **MENTAL HEALTH GRANTS (FY21)**

**NJCFS Account Number 21 100 074 2400 084**

### **Program Objectives**

Governor Murphy has committed funding from the State and Local Fiscal Recovery Fund (SLFRF) to address the youth mental health crisis throughout New Jersey.

OSHE has made available the “Mental Health in Higher Education: Community Provider Partnership and Professional Development Grant” to address the mental health needs of postsecondary students, exacerbated by the prolonged toll of the COVID-19 pandemic.

The funding will allow institutions of higher education to develop partnerships and expand professional capacity to meet the direct and unique mental health needs of students. A distinct focus will be on traditionally underrepresented student populations, as they were disproportionately impacted by the COVID-19 pandemic.

### **Program Procedures**

Funding has been awarded to forty (40) public and public-mission independent institutions of higher education that receive State operating aid.

To help increase institutions' capacity to meet student mental health needs, \$15M was awarded to eligible institutions to create community provider partnerships with local, state, national, or international organizations delivering evidence-based services. The remaining \$1M supports professional development opportunities for faculty and staff, focusing on building multicultural competencies and promoting effective interactions and engagement with diverse student populations.

### **MENTAL HEALTH: TELEHEALTH (Uwill)**

**NJCFS Account Number 21 100 074 2400 084**

### **Program Objectives**

OSHE issued a Request for Quotes for Technology-Based Mental Health Services for Higher Education Students. Uwill submitted a Quote in response, which was selected.

### **Program Procedures**

Uwill provides an electronic platform (including proprietary hardware & software) to facilitate the provision of online mental health counseling and related services. Uwill will provide the following services to students:

Mental Health Counseling: “Umatch”- Through the Uwill website and mobile application students have access to appropriately licensed and qualified counselors.

Crisis Response Availability: “Uhelp”- A 24/7/365 dedicated crisis phone line that enables students to speak directly with a licensed counselor trained in crises and trauma when the need arises. During the call, the crisis worker will first assess the safety of the student and then handle the situation according to established protocols. If a risk to the student's safety or the public is identified, a clinician will deploy techniques to reduce risk and stabilize the situation.

Wellness Solution and Self-Care Support: “Urise”- A comprehensive wellness program that covers various topics, including but not limited to meditation, mindfulness, sleep, and yoga.

Reporting Dashboard: “Ucollaborate”- Uwill maintains a proprietary administration solution that provides real-time reporting and analytics for Uwill's products. Business administrators have access to aggregate data whereas campus clinicians have access to both aggregate and identifiable data.

## **OUTCOMES-BASED ALLOCATION**

### **Funding Released by OMB**

#### **Program Objectives**

Outcomes-Based Allocation (OBA) rewards senior public institutions of higher education for postsecondary outcomes that align with the State's higher education priorities. OBA advances the State's efforts to improve access to and success in postsecondary education, close longstanding equity gaps, accelerate mobility for students from underserved backgrounds, and spur an innovation economy that will continue to drive economic growth in New Jersey.

#### **Program Procedures**

The OBA calculation maintains the focus on degree completions and access for low-income students through its two primary metrics:

- 1- Total number of degrees and certificates awarded
- 2- Number of enrolled students with Adjusted Gross Incomes (AGIs) of \$65,000 and below.

By expanding the low-income metric from strictly Pell recipients to an income range, we created a more inclusive definition of "low-income" that aligns the OBA more closely to the Garden State Guarantee.

Senior public institutions receive operational aid based on their share of total outcomes in the sector, using an average of the last three fiscal years.

For each degree awarded, institutions receive additional premiums, determined and re-evaluated by OSHE every three years in up to five priority areas:

- 1- Underrepresented ethnic and racial minority graduate
- 2- Transfer student
- 3- Student AGI of less than \$65,000
- 4- Degree in STEM or healthcare fields graduate
- 5- Doctoral degree graduate.

These premium points are cumulative.

Institutions with larger shares of enrolled full- and part-time undergraduate students who are underrepresented ethnic and racial minorities also receive more weight for each student who graduates, thereby incentivizing institutions to not only help these students complete but also to expand access.

## **SOME COLLEGE, NO DEGREE- INSTITUTION GRANTS**

### **NJCFS Account Number 25 100 074 2400 082**

#### **SOME COLLEGE, NO DEGREE- ReUp**

### **NJCFS Account Number 25 100 074 2400 082**

#### **Program Objectives**

The grant aims to help institutions build capacity, address institutional barriers to re-enrolling and completion, foster innovative ways to serve Some College, No Degree (SCND) students, and enhance the Statewide SCND initiative.

This specific population of students requires multi-pronged and interdisciplinary approaches to directly support the unique and varied needs in re-engaging and persisting in higher education.

The Some College, No Degree Grant Program consists of two key components:

- (1) student-focused incentives
- (2) institution-focused funding

## **Program Procedures**

### Student-Focused Incentive Funding

Institutions are required to designate at least one-quarter of the grant funding to be allocated to students for direct benefits or incentives. Eligible use of funding may include:

- Basic needs supports or unexpected expenses;
- Student incentives for participation, re-enrollment, or persistence;
- Application fee waivers;
- Credit for prior learning

Funding may not be used for direct financial aid applied to a student's direct costs of Tuition or Fees.

### Institution-Focused Funding

Institutions should consider comprehensive, evidence-based best practices and multifaceted support when developing an application. The funding must be used to further the State's FY2024 goals to help re-engage SCND students and support them through completion. Institutions should consider evidence-based best practices in serving this population.

Eligible uses of funding may include:

- Creating communications & marketing materials geared toward SCND individuals;
- Establishing a customized website for this student population;
- Developing a centralized one-stop/hub to address the needs of this specific population;
- Hosting special events, such as a SCND orientation or information sessions;
- Extending hours for key student support programs;
- Reviewing and updating programs to be more schedule-friendly;
- Paying staff working with this population beyond their regular hours;
- Providing improved career services and specialized career advising; and
- Reviewing and adapting policies to be more inclusive of adult learners.

### Distribution Methodology

The grant is open to New Jersey public institutions of higher education and independent-public mission institutions of higher education that receive State operating aid.

Institutions may apply for a SCND Grant up to the thresholds below based on Integrated Postsecondary Education Data System (IPEDS) size category classifications:

Small (Under 5,000 Students) - \$100,000 Maximum Grant Award

Medium (5,000 – 9,999 Students) - \$150,000 Maximum Grant Award

Large (Over 10,000 Students) - \$200,000 Maximum Grant Award

## **STATE POLICY LAB**

**NJCFS Account No. 25 100 074 2400 067**

### **Program Objectives**

Contribute high-quality, nonpartisan research and analysis of policy-based solutions to New Jersey's issues. The State Policy Lab will initiate long-term projects that help improve New Jersey's governance and quality of life and partner with the state government to generate solutions to immediate problems.

The State Policy Lab's mandate includes:

- Providing high-quality, nonpartisan research on policy-based solutions to issues facing New Jersey;
- Promoting changes directed at improving how public entities in New Jersey operate, including how they overcome institutional divisions to jointly solve problems and carry out responsibilities;
- Providing policymakers throughout New Jersey with clear and accessible research on state and local governance as well as public decision-making;
- Data modeling for policy recommendations to enable state policymakers to test different budgetary and legislative scenarios;
- Evaluating the potential impacts of proposed statewide public policy measures;
- Building coalitions across governments, institutions of higher education, and community organizations to support evidence-based policy initiatives; and
- Assisting stakeholders in troubleshooting unanticipated policy implementation issues

The State Policy Lab is housed in the Bloustein School of Planning and Public Policy at Rutgers University – New Brunswick and is run as a partnership between the Bloustein School and the School of Public Affairs and Administration at Rutgers-Newark.

### **Program Procedures**

It is expected the research outputs from the State Policy Lab will be used in the formulation of

- Policy Design – The State Policy Lab's research will guide and inform the development of legislation and policies in the State of New Jersey.
- Public Education – The State Policy Lab's research will guide and inform New Jersey state government and partner institutions/organizations in the development of public awareness initiatives and programs to educate all segments of the population on policymaking and state and local governance.
- High Quality Research – It is anticipated that most research outputs will be provided in the form of reports, studies, white papers, or data outputs that can be shared with other researchers and mined for unique insights.
- Institutional Collaboration – The State Policy Lab's research will guide and inform New Jersey state government regarding the development of alliances and strategic partnerships that can be created among institutions of higher education, community organizations, and state agencies.

### **Other Information**

#### Rutgers Research Collaborators

Edward J. Bloustein School of Planning and Public Policy  
Rutgers School for Public Affairs and Administration (SPAA)  
Rutgers Economic Advisory Service (R/ECON)  
Alan M. Voorhees Transportation Center (VTC)  
Senator Walter Rand Institute for Public Affairs  
Joseph C. Cornwall Center for Metropolitan Studies  
Eagleton Institute of Politics Center for Public Interest Polling  
Center for Urban Research and Education  
Rutgers Law School Center on Law, Inequality, and Metropolitan Equity (CLiME)  
Rutgers School of Communications and Information  
New Jersey Agricultural Experiment Station (NJAES)

## **STUDENT SUCCESS INITIATIVE**

### **NJCFS Account No. 25 100 074 2400 067**

#### **Program Objectives**

The enormous toll the COVID-19 pandemic has taken on educators and students, both academically and mentally, is coming into clearer focus. Educators were asked to do the impossible and students were asked to learn in circumstances previously unimaginable. Students need support from around their communities in order to achieve critical post-pandemic academic recovery and accelerated learning goals.

The New Jersey Partnership for Student Success (NJPSS) initiative asks the citizens of the state to engage as individuals or as members of organizations in academic and non-academic wraparound recovery efforts in their communities. NJPSS asks individuals to serve as mentors, tutors, wraparound service coordinators, and to provide additional support for students and educators through the expansion, improvement, and creation of high-quality, evidence-based programs to further academic success and growth.

#### **Program Procedures**

The Murphy administration announced the launch of the New Jersey Partnership for Student Success, which will harness the energy of volunteers and community organizations to help students, educators, and schools accelerate student learning in the aftermath of the COVID-19 pandemic.

With the goal of engaging up to 5,000 individuals, the NJPSS will seek to recruit, screen, train, and support tutors, mentors, student success coaches, wraparound service coordinators, and postsecondary transition coaches. These individuals will work in coordination with educators, parents, and other stakeholders to accelerate student learning, empower educators, and strengthen community partnerships.

There are three key funding opportunities and guidance geared toward academic recovery.

- A statewide high-impact tutoring program supported by federal funding from the Governor's Emergency Education Relief fund
- Two targeted early literacy professional development programs
  - Reading Acceleration Professional Integrated Development program
  - A complementary American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) funded program targeting upper elementary grades and guidance in maximizing scheduling to address academic recovery.

## **Part 5 – Compliance Requirements**

This section outlines the critical compliance requirements that grant programs must adhere to, ensuring alignment with legal and regulatory standards. Auditors and compliance officers should validate adherence to these requirements through documentation, monitoring, and regular review.

#### **Legal and Regulatory Compliance:**

- Programs must adhere to all relevant federal, state, and local regulations, including specific grant conditions and statutory requirements.

- Compliance documentation should include thorough references to applicable regulations, with clear guidelines on how they apply to program activities.

**Financial Management and Accountability:**

- Funds must be managed in accordance with standard accounting principles and grant-specific financial guidelines. This includes proper record-keeping, accurate financial reporting, and adherence to budget limitations.
- Grant recipients must maintain an auditable trail for all expenditures, ensuring funds are used solely for their intended purpose.

**Reporting and Documentation Standards:**

- Grant recipients are required to submit regular performance and financial reports as specified in the grant agreement. Reports must be timely, accurate, and comprehensive.
- All documentation must be retained for a specified period, following records retention policies, to facilitate audits and reviews.

**Procurement and Subrecipient Monitoring:**

- Procurement activities must comply with established guidelines, including competitive bidding, vendor selection, and conflict-of-interest rules.
- When grants involve subrecipients, programs must implement monitoring practices to ensure subrecipients adhere to compliance requirements and contractual obligations.

**Risk Management and Internal Controls:**

- Programs should have effective internal controls to prevent misuse of funds, fraud, and non-compliance. This includes clear policies on authorization, access control, and segregation of duties.
- Regular risk assessments should be conducted to identify potential areas of concern and implement corrective actions.

## **Part 6 – Suggested Audit Procedures**

The suggested audit procedures are designed to guide auditors in validating the compliance, financial management, and performance of grant programs. These procedures focus on ensuring programs meet all requirements and operate effectively and efficiently.

Additional compliance requirement and suggested audit procedures are delineated in this Supplement to include the following categories: Types of Services Allowed or Unallowed; Eligibility; Matching. Level of Effort, and/or Earmarking Requirements; Reporting Requirements and Special Tests and Provisions.

### **TYPES OF SERVICES ALLOWED OR UNALLOWED**

When auditing grant programs, it is essential for auditors to carefully review and validate the types of services and expenses claimed under the grant. Auditors should ensure all expenditures align with the grant's objectives and comply with applicable regulations and funding guidelines. This involves checking for proper documentation, verifying expenses are reasonable, necessary, and allocable, and confirming that any procurement or contracting procedures followed grant requirements. Effective auditing in this area helps prevent misuse of funds and ensures grant resources are used as intended to achieve program goals.

**Allowed Services** typically include activities and expense that directly contribute to the achievement of the grant's objectives. Examples may include:



- **Program Development and Implementation:** Costs related to the designing, delivering, and evaluating programs that align with the grant's goals.
- **Personnel Expenses:** Salaries, wages, and benefits for staff members directly involved in executing grant activities.
- **Supplies and Equipment:** Necessary materials and equipment required to carry out grant-funded programs, as long as they are reasonable, allocable, and allowable under the grant terms.
- **Professional Services:** Contracted services that provide expertise essential to the grant's success, such as consultants, trainers, or technical support, provided they comply with procurement guidelines.

**Unallowed Services** are those that do not align with the purpose of the grant or are explicitly prohibited by grant terms, regulations, or funding guidelines. Examples may include:

- **Entertainment Costs:** Expenses for social activities, parties, or events that are not directly tied to the grant's objectives.
- **Lobbying and Political Activities:** Costs associated with lobbying efforts, political campaigns, or activities aimed at influencing legislation.
- **Personal Expenses:** Costs unrelated to the program's objectives, such as personal travel, meals, or gifts.
- **Unapproved Capital Expenditures:** Purchases of equipment or property not authorized under the grant agreement or exceeding the approved budget without prior approval.

By thoroughly reviewing and assessing expenditures, auditors can ensure funds are not diverted to unauthorized uses and that all financial activities comply with the rules set out in the grant agreement.

## **MATCHING, LEVEL OF SUPPORT, AND/OR EARMARKING REQUIREMENTS**

1. Compliance Requirements- The grantee must provide a cost share as stipulated in the grant agreement.
2. Suggested Audit Procedures- Review financial reporting and test the parameters of the contract during expenditure testing.

## **REPORTING REQUIREMENTS**

Reporting at some interval, as laid out in the MOU, is required. The grantee must provide additional documentation as needed.

## **SPECIAL TESTS AND PROVISIONS**

All agreements include clear terms and conditions. Each institution must submit a detailed work plan and budget as part of the application process. The grant agreement, work plan, and budget provide the framework for project accountability. Immediately after the award is granted, the contract file should be created to include the following:

- **Grant Agreement** – Copy of original signed agreement with all exhibits or attachments.
- **Notice of Award** – Notice or letter to commence work.
- **Scope of Work** – Project milestones, tasks, and final deliverables with specific due dates.
- **Detailed Budget** – Itemized cost breakdown associated with each task or activity
- **Cost Principles** – Allowed & unallowable costs.

- **Matching Requirements** – The dollar amount or in-kind (if applicable), the types of sources and expenditures allowable, and any exceptions.
- **Program Income** – Including project revenue (if applicable)
- **Schedule for Project Reporting** – In progress and final
- **Subcontracts & Consultants** – List potential vendors, contracting laws, and procurement methods (e.g., competitive bid, sole source, etc.)
- **Close-Out Processes** – Continuing responsibilities after process close-out.
- **Audit Requirements** – The grant agreement contains an audit provision outlining the grantee's responsibility to provide the administering agency and auditor with access to all project-related documents, including fiscal and programmatic materials.
- **Record Retention** – Outline the retention requirement for the grant agreement.
- **Other Statutory & Bond Act Requirements** – Reference any applicable statutory or bond act requirements.

## PLANNING

Early in the procurement process, the auditor should identify relevant stakeholder that will be required as part of the ongoing management of the project plan, including the financial staff responsible for reporting. In addition, the auditor should identify weaknesses in policies, procedures, or business operations through a preliminary assessment. An example of preliminary assessment activities is listed below:

## PRELIMINARY ASSESSMENT

- Organizing an audit work plan.
- Perform a risk assessment to determine the audit scope and objectives.
- Outline a "Prepared by Grantee Listing" documenting the items (e.g., project schedule, detailed schedule of project revenues, expenditures, and project balance, a financial summary with like item detail, quarterly financial reports, etc.) needed to complete the audit.
- Distribute the audit report to relevant internal stakeholders and arrange an internal debrief
- Draft a notice to the grantee about the audit and general scope.

After identifying the scope and objectives, the auditor should communicate the audit scope, authority, criteria, and standards to be used within the plan to ensure parallel activities can be coordinated appropriately. An example of notification activities is listed below:

## NOTIFICATION

- Discuss preliminary audit scope and objectives based risk assessment.
- Discuss concerns or areas of audit interest.
- Review audit and reporting processes.
- Determine the time frame for the audit.
- Submit a request for information via an engagement letter communicating the scope, objectives, auditors assigned, and other relevant information.
- Distribute feedback surveys for institutions to share concerns.

## FEEDBACK

During fieldwork, auditors should examine documentation and interview when appropriate. Auditors should also observe operations on the recipient sites for construction projects. Auditors must evaluate internal controls. Perform substantive tests, and gather and evaluate evidence. Subsequently, auditors must report their results and allow awardees to respond to the audit observations and recommendations

The objectives of the Audit are to determine:

- **Financial Status:** Whether the financial statements fairly present the project's financial position and the results of its operations in conformity with generally accepted accounting principles
- **Compliance;** Whether operating practices and controls comply with the grant agreement and other statutory and bond act requirements as outlined by the Office of Budget and Management.

A list of potential activities is listed below:

1. **Review of Policies and Procedures:**
  - a. Verify that comprehensive written policies and procedures are in place and align with regulatory standards.
  - b. Assess the accessibility of compliance documents and confirm they are regularly updated and communicated to relevant stakeholders.
2. **Examination of Financial Records:**
  - a. Conduct a detailed review of financial records to confirm the accuracy of expenditure reporting, fund allocation, and budget compliance.
  - b. Check for proper documentation supporting all expenditures, including invoices, receipts, and payment authorizations.
3. **Evaluation of Internal Controls:**
  - a. Test the effectiveness of internal controls, including authorization protocols, segregation of duties, and access control measures.
  - b. Identify any weaknesses in controls that could lead to non-compliance or financial mismanagement and recommend correct actions.

## PRELIMINARY SURVEY

During the preliminary survey, the auditor should analyze processes and paperwork using analytical procedures to evaluate audit risk. The goal is to test whether plausible and expected relationships exist in financial and non-financial data. This includes comparing project spending against project activities.

Two examples of analytical procedures include:

1. **Trend Analysis:** Compare the budget to actual costs to determine if the expenses align with the detailed budget. Project expenditures must be charged in accordance with the terms and conditions of the award. The auditor must ensure the project operates in accordance with its budget and expenses and aligns with confirmed deliverables.
2. **Reasonableness:** Scope of work and cost assessment to determine if the cost is generally recognized as ordinary and necessary for the contract performance.

Auditors can use several tools during in-progress project monitoring, including reviewing reimbursement requests and periodic progress reports, conducting site visits, reviewing external audits (e.g. single audits), and performing desk reviews or interim audits prior to project completion.

Auditors are advised to review the status of each project reported in the capital projects fund. Bond funds should be expended only for intended purposes as stated in the agreement and in accordance with all applicable laws and regulations.

When monitoring process, auditors address whether project expenditures, including match, are allowable and adequately supported and whether progress aligns with established tasks and

milestones. The objective of expenditure testing is to determine if claimed costs are eligible and adequately supported by documentation. Expenditure categories reviewed included, but are not limited to, salaries and wages, fringe benefits, administrative, overhead, indirect, travel, contractors and consultants, equipment, and match.

When testing contractor and consultant expenditures, the following procedures may be performed:

- Determine how the contractor or consultant was selected for the project.
- Obtain and review the contract between the recipient and the contractor or consultant to verify services to be provided are consistent with the agreement.
- Verify all contractor or consultant expenditures were incurred within the agreement term and are allowable under the agreement budget.
- Review supporting documents such as invoices, receipts, timesheets, and canceled checks.
- Determine how the recipient verifies the contractor or consultant completed the work as stated and has not also claimed the expenditures under another award/grant.
- Verify costs (and profits, if applicable) are reasonable and billed in accordance with the agreement.
- Review the program guidelines and agreement to determine the required match and the composition and classification of matching funds (e.g., cash and/or in-kind contributions).
- Determine what other funding sources were obtained to complete the project and verify funds or services were provided and tracked separately by the recipient.
- Verify match is made during the agreement term, if applicable.
- Verify match is at least equal to the agreement's required amount or percentage of total eligible project expenditures.
- Review supporting documents such as other funding agreements, general ledgers, invoices, receipts, timesheets, and canceled checks.

## PERFORMANCE REVIEW

Auditors should examine policies, procedures, or business operations for weaknesses during the performance review. The auditor should review the awardees' internal control policies to determine whether the awardee has the appropriate internal controls to adhere to the prescribed grant agreement, including vendor and subcontract commitments. Internal controls are policies and procedures that mitigate risk. An effective internal control system will provide reasonable assurance of the following:

- Objectives are being achieved
- Goals align with and support the organization's mission
- Operations are effective and efficient
- Financial reporting is reliable
- Organization complies with applicable laws and regulations.

There are five areas auditors may examine to assess internal controls:

1. **Control Environment:** The control environment is the set of standards, processes, and structures that provide the foundation for internal control across an organization.
2. **Risk Assessment:** A risk assessment is the identification and analysis of relevant risks that could affect an organization's achievement of its objectives.
3. **Control Activities:** Control activities are the policies and procedures that help determine if management directives are carried out.
4. **Information and Communication:** Information systems produce reports containing operational, financial, and compliance-related information, making it possible to run and control the business. Effective communication allows an organization to conduct

business internally and with external parties, such as customers, suppliers, regulators, and stakeholders.

5. **Monitoring:** Ongoing monitoring activities, separate evaluations, or combining the two helps auditors assess performance quality over time. Understanding how an organization monitors its controls – and how effective the monitoring is in identifying why errors exist and appropriate personnel to correct them.

A list of potential activities is listed below:

1. **Performance Assessment:**
  - a. Review performance metrics and data to determine if the program is meeting its stated objectives. Evaluate the accuracy and completeness of performance reports
  - b. Conduct site visits and interviews, where necessary, to verify activities align with program goals and resources are being used effectively.

## **COMPLIANCE REVIEW**

As a result of the preliminary survey and performance review, auditors will prepare reports, statements, comments, and recommendations concerning the accounting methods and procedures investigated or reviewed.

A list of potential activities is listed below:

1. **Compliance Verification:**
  - a. Verify grant programs adhere to all relevant regulations, grant conditions, and performance expectations. This includes confirming the accuracy of all submitted reports and supporting documentation.
  - b. Check for evidence of compliance with procurement standards, sub-recipient monitoring, and other specific grant requirements.

## **STATUTORY REVIEW**

As part of the grant management and oversight process, auditors may collaborate with grant recipients during the interim reporting period to identify and prioritize at-risk projects. Grant agreement deliverables will be verified during fieldwork. All progress reports and final reports will also be reviewed to verify they were completed in accordance with the agreement if required, and work reported as completed corresponds with the expenditures claimed. Items such as feasibility studies, engineering, and architecture. Construction documents for planning projects or public notifications, handouts, and attendance sheets for education and outreach projects will be reviewed to verify services were provided and completed. Depending on the project type, a site visit may be conducted to verify:

- Project existence
- Work was completed, and all deliverables were met
- Project requirements were met in accordance with the agreement

## **AUDIT SUMMARY**

The auditor should summarize the audit results and communicate areas of concern via an audit summary memo. The auditor should also develop an internal audit report and prepare for a follow-up review with the grantee. In the follow-up review, the auditor should discuss the findings, recommendations, and text of the Audit Report. At this meeting, the relevant staff can comment and collaborate to agree on the audit findings and report content. The Auditor must consult with the grantee and identify issues or areas of special concern that should be addressed, allowing the grantee to provide a corrective action plan. Grantees must respond to the audit and submit a detailed corrective action plan addressing all observations and

recommendations within sixty (60) days of distributing the final audit report. The corrective action plan should include milestones and target completion dates and address the following:

- Audit observations and recommendations
- Corrective action(s) taken or proposed corrective action(s) to be taken
- Date(s) corrective action was taken or will be taken
- The corrective action plan must be updated and submitted every six months until all corrective actions are completed.

After the meeting, the auditor should finalize the formal draft, considering any revisions resulting from the exit conference and other discussions. At completion, the final report should be forwarded to the Assistant Secretary of the Office of Higher Education.

The auditor must reengage the grantee six (6) months after the issuance of the final report to examine actions taken to resolve the audit report findings. Subsequently, the auditor should issue a discussion draft requesting an update on the status of unresolved findings and document unresolved findings in a follow-up report.

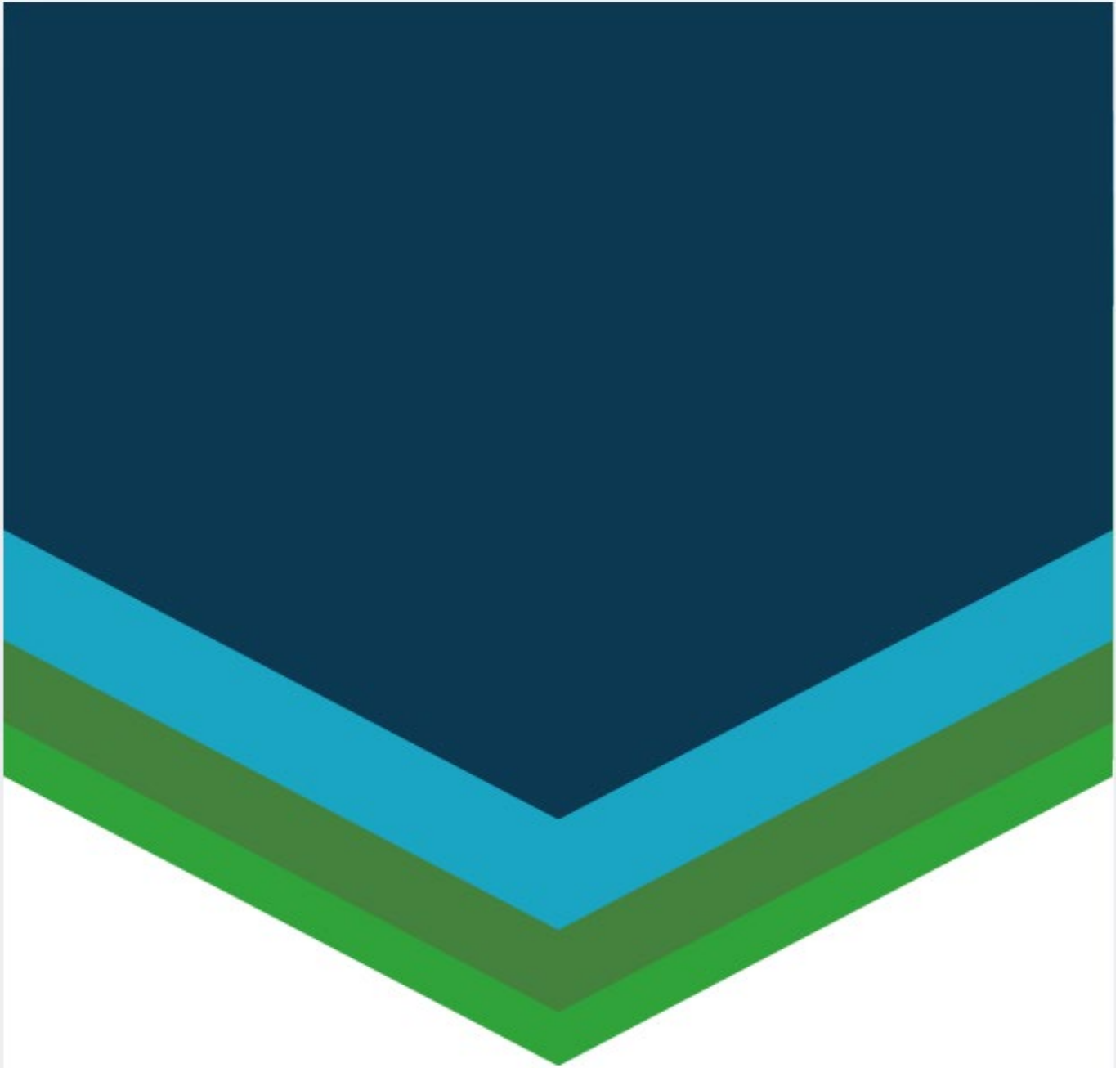
A list of potential activities is listed below:

**1. Follow-Up on Previous Audit Findings:**

- a. Review any findings from previous audits to ensure corrective actions have been implemented and issues have been resolved.
- b. Monitor the effectiveness of the implemented corrective actions to prevent the recurrence of identified issues.

**2. Preparation of Audit Reports:**

- a. Compile audit findings into a comprehensive report, including observations, identified issues, and recommendations for improvement.
- b. Ensure the report clearly communicates any areas of non-compliance and provides actionable suggestions for addressing gaps.



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