



March 6, 2025

Kevin D. Walsh, Acting State Comptroller
State of New Jersey
Office of the State Comptroller
Audit Division
P.O. Box 024
Trenton, NJ 08625-0024

Re: Follow-Up Report- A Performance Audit of Selected Fiscal and Operating Practices of Brookdale Community College

Dear Mr. Walsh:

Brookdale Community College acknowledges the follow-up report we received on February 27, 2025, regarding the recommendations from the 2022 Performance Audit. We appreciate the Office of the State Comptroller's (OSC) thorough review and continued engagement in ensuring compliance with applicable regulations and best practices.

We are pleased that OSC recognizes our significant progress, with nine recommendations fully implemented, one partially implemented, and one requiring further action. Below is an update on the remaining items, reaffirming our commitment to full compliance.

Recommendation 1: *Revise policies and procedures with specific actions that address all aspects of the federal and state law requirements to ensure consistent compliance with the Fair Labor Standards Act and New Jersey Wage and Hour Law. These procedures must include appropriate management monitoring and oversight.*

Status: Not Implemented (Per OSC Report)

It is our position that the overtime procedure implemented on August 29, 2024, brings Brookdale into full compliance with the Fair Labor Standards Act (FLSA) and New Jersey Wage and Hour Law. This updated procedure establishes clear guidelines for overtime eligibility, tracking, authorization, and payment processes.

However, we understand that the timing of the implementation did not allow OSC sufficient time to conduct adequate audit testing. To reinforce the effectiveness of this procedure, Brookdale remains committed to ensuring compliance through ongoing monitoring and oversight.

Recommendation 10: *Improve oversight and monitoring to ensure vendor compliance with key requirements of the Bookstore Operating Agreement.*

Telephone: [REDACTED]

email: [REDACTED]

Address: 765 Newman Springs Road, Lincroft, NJ 07738

Status: Partially Implemented (Per OSC Report)

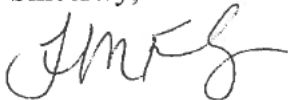
Brookdale appreciates OSC's recognition of improvements in oversight of vendor compliance with the Bookstore Operating Agreement. While certain requirements, such as annual textbook scholarships and insurance coverage, have been met, the implementation of a new point-of-sale system remains pending.

Brookdale has engaged with the vendor to finalize the installation timeline, with confirmation that implementation will occur before the current contract's completion.

Brookdale Community College remains fully dedicated to implementing and sustaining the highest standards of compliance, transparency, and operational efficiency. We appreciate OSC's guidance and oversight and are confident that the additional measures outlined above will ensure full compliance with all outstanding recommendations.

We thank you for your continued collaboration and support.

Sincerely,

A handwritten signature in black ink, appearing to read 'T. Manfreda-Foley', written in a cursive style.

Teresa Manfreda-Foley
Vice President Finance & Operations/CFO