



State of New Jersey

DEPARTMENT OF EDUCATION

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Governor

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Acting Commissioner

October 10, 2014

Mr. Kevin McLellan, Superintendent
Weehawken Board of Education
53 Liberty Place
Weehawken, NJ 07086

Dear Mr McLellan:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Weehawken Board of Education**. The funding sources reviewed include titled programs for the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2012 through April 30, 2014. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued Consolidated Monitoring Reports will be posted on the department's website at <http://www.state.nj.us/education/finance/jobs/monitor/consolidated>.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Weehawken Board of Education is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any **monetary** findings in dispute (emphasis added). A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your district's website.

By copy of this report, your auditor is requested to comment on all areas of noncompliance and recommendations in the next certified audit submitted to the New Jersey Department of Education. If you have any questions, please contact Steven Hoffmann at (973) 621-2750.

Sincerely,

Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

RJC/SH/dk:Weehawken BOE Cover Letter/consolidated monitoring
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
OCTOBER 2014**

District: Weehawken School District
County: Hudson
Dates On-Site: May 13 and 14, 2014
Case #: CM-024-13

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 427,673
IDEA Basic	290,403
IDEA Preschool	9,635
Title II, Part A	65,220
Title III	13,904
Race to the Top	37,830
Total Funds	<hr/> <hr/> \$ 844,665

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BACKGROUND

The Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Act (IDEA) and other federal laws require local education agencies (LEAs) to provide programs and services to their districts based on the requirements specified in each of the authorizing statutes (ESEA and IDEA). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by subrecipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION

The NJDOE visited the Weehawken School District to monitor the district's use of federal funds and the related program plans, where applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year applications and authorizing statutes and to determine whether the funds were spent in accordance with the program requirements, federal and state laws, and applicable regulations. The on-site visit included staff interviews and documentation reviews related to the requirements of the following programs: Title I, Part A (Title I); Title II, Part A (Title II); Title III; IDEA Basic and Preschool; and Race to the Top for the period July 1, 2012 through April 30, 2014.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records and purchase orders. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The grants reviewed included Title I, Title II, Title III; IDEA Basic and Preschool; and Race to the Top from July 1, 2012 through April 30, 2014. A sampling of purchase orders and/or salaries was taken from each program reviewed.

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GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA and RACE TO THE TOP FUNDS

Title I Projects

Title I funds were used to support basic skills teacher salaries and benefits, fund after school and academic extended day programs, professional and technical services.

IDEA Projects

The majority of the FY 2012 and FY 2013 IDEA Basic funds were used to reduce district tuition costs for students receiving special educational services in approved private schools for students with disabilities. The IDEA preschool funds were utilized to support tuition of students receiving preschool programs contracted through the Hoboken School District. In addition, IEP software, consultants and related service providers were contracted through IDEA during both grant years.

Race to the Top

The district used Race to the Top funds for educator evaluation systems.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district's Title I after school program at Weehawken High School was not supplemental to its state/locally funded program. The district offered the after school program to both Title I and non-Title I students. As required by legislation, Title I students must receive academic services that are above and beyond the academic services provided to non-Title I students.

Citation: ESEA §1115(c): *Targeted Assistance Programs (Components of a Targeted Assistance Program)*; ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds)*.

Required Action: To avoid violating the "supplement not supplant" provision of the Title I legislation, the district must provide academic services that supplement the state/locally funded services. The district must provide a copy of its FY 2014-2015 Title I programs in narrative form to the NJDOE for review.

Finding 2: The district's use of Title I funds to pay for the stipends and benefits of teachers at Weehawken High School to provide the after school program supplanted state/local funds.

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

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Required Action: The district must reverse the Title I costs for the stipends and benefits for the teachers at Weehawken High School and allocate state/local funds for these costs. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review and the final expenditure report must also reflect this reversal.

Finding 3: The district did not have supporting documents to verify the activity of Title I paid teachers at Daniel Webster and Theodore Roosevelt Elementary Schools as required by federal law. The documentation must reflect what the staff is doing, when and where they are working and it must match their funded percentage. This documentation is necessary to verify that funded staff are actually performing allowable grant activities.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must verify the time and activity of staff charged to the grant. The district must submit a list of FY 2014-2015 Title I funded staff, salaries, funding percentages and appropriate time sheets to date to the NJDOE for review.

Finding 4: The district's Title I parental notification letters did not include the multiple, educationally related, objective entrance and exit criteria used for Title I student identification, the interventions being provided plus an option for parents to opt-out of the program. This information is necessary for parents/guardians of Title I students to understand the reasons their child was selected to participate in the Title I program, and what is needed for their child to exit the program.

Citation: ESEA §1115: *Targeted Assistance Schools*; ESEA §1118(c): *Parental Involvement (Policy Involvement)*.

Required Action: The district must revise its Title I participation letters to include the multiple, educationally related, objective criteria used for Title I student identification, the interventions being provided plus the option for parents to opt-out of the program. The district must provide a copy of its FY 2014-2015 Title I participation letters to the NJDOE for review.

Finding 5: For FY 2013-2014, the district did not provide sufficient evidence of convening annual Title I parent meetings at Weehawken High School and Daniel Webster Elementary School. Evidence was not provided that the meetings that occurred fulfilled the legislative requirements. Not conducting an annual meeting to explain the Title I legislation and the district's Title I programs in the beginning of the year does not allow parents of identified Title I students to be informed and vested in the Title I process from the start.

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

Required Action: The district must convene its FY 2014-2015 annual Title I meetings for the parents/guardians of its identified Title I students in the beginning of the school

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year (no later than mid-October). Evidence including the invitational letter/flyer, agenda, meeting minutes, and sign in sheets of said meeting must be submitted to the NJDOE for review.

Finding 6: The district did not have a parental involvement program that reflected the requirements of the Title I legislation. There was no evidence that FY 2013-2014 school-level parental involvement policies were developed. Both the district and the school-level parental involvement policies must be developed in conjunction with parents. The inclusion of parents/guardians of Title I students in the development process allows Title I parents/guardians to impact the parental involvement process and identify the unique needs of each Title I served school.

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

Required Action: The district must develop school-level parental involvement policies for each Title I served school plus include Title I parents/guardians in the district and school-level development processes. Copies of the school-level parental involvement policies must be submitted to the NJDOE for review. The inclusion of parents/guardians of Title I students must be documented with meeting agendas, sign in sheets and minutes.

Finding 7: The district did not provide evidence that the FY 2013-2014 school-parent compacts were developed in conjunction with Title I parents. The absence of parent participation in developing this required document excluded parents from more active participation in their child's educational program.

Citation: ESEA §1118: *Parental Involvement*.

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

Finding 8: The district's website was missing the school-level parental involvement policies.

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

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

Finding 9: The district only contacted one nonpublic school outside of its attendance area and failed to provide evidence of outreach to other nonpublic schools that enroll Weehawken residents. Not contacting other nonpublic schools impacts the accuracy of Weehawken resident student counts attending nonpublic schools and that may be low-income. The inaccurate nonpublic enrollment and possibly the nonpublic low-income numbers in Step One of the Title I,

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Part A eligibility tab prevents an accurate equitable participation share for eligible nonpublic Title I students from being generated.

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

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

Finding 10: The district use of Title I funds to purchase toner and art supplies for a nonpublic school, St. Augustine School (\$2,034), supplanted state/local funds. Title I funds may be used to benefit eligible low-performing students in the nonpublic school, not the entire school.

Citation: ESEA §1120: *Participation of Children Enrolled In Private School*; ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).*

Required Action: The district must reverse the Title I costs for the toner and art supplies for St. Augustine School and allocate state/local funds for these costs. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review and the final expenditure report must also reflect this reversal.

Finding 11: The district's use of Title I funds for registration costs for the Northeast Conference for School-Based Speech-Language Pathologists (\$458) supplanted state/local funds. This expenditure was unallowable under Title I and needed to be paid for with funds earmarked for Child Study Team related activities.

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

Required Action: The district must allocate the appropriate Special Education related funds to support this expenditure instead of using Title I funds. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review and the final expenditure report must also reflect this reversal.

Finding 12: The district's use of Title I funds for the following expenditures supplanted state/local funds:

- FY 2013-2014 dues for the Hudson County Professional Development Consortium (\$1,000)

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- Writing Workshops for Common Core Aligned Writing Units (\$16,000)

In a targeted assistance program, Title I funds may benefit participating students only. The use of funds for the above activities benefited both Title I and non-Title I teachers or involved state mandates. As such, these expenditures supplanted state/local funds.

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

Required Action: The district must allocate state/local funds rather than using Title I funds to support these expenditures. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review and the final expenditure report must also reflect this reversal.

Title II

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

Title III

Finding 13: The district's use of FY 2012-2013 and FY 2013-2014 Title III for cases of copy paper supplanted state/local funds. The copy paper was available for the use of both Title III LEP students and English as a Second Language (ESL) teachers, and non-Title III Limited English Proficiency (LEP) students and non-ESL teachers. The cases of copy paper were not purchased exclusively for the purpose of improving instruction of students by providing for the acquisition of additional and enhanced supplies. Instructional supplies should be specific and consistent to the purpose of Title III to improve the English language proficiency and academic language of LEP students.

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

Required Action: The district must reverse these charges and allocate state/local funds, rather than using Title III funds to support these expenditures. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review.

Title III-Immigrant

A review of the expenditures charged to Title III-Immigrant grant yielded no findings.

IDEA

Finding 14: In both the 2012-2013 and 2013-2014 grant years, the district did not enter into contracts with all agencies, other school districts, and independent consultants that provide services directly to students. The contracts that were provided did not include all required

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components, a per-service or hourly rate and a not to exceed amount. Also, not all contracts were signed and approved by board resolution.

Citation: EDGAR, PART 80—*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must enter into a contract with all agencies or consultants where services are being provided and contracts must include a per-service or hourly rate, a not to exceed amount, and must be approved by board resolution.

Race to the Top

A review of the expenditures charged to Race to the Top grant yielded no findings.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of all findings and implementation of all recommendations contained in this report.

If you have any questions, please contact Steven Hoffmann via phone at (973) 621-2750 or via email at steven.hoffmann@doe.state.nj.us.