

State of New Jersey Department of Education PO Box 500 Trenton, NJ 08625-0500

CHRIS CHRISTIE Governor KIM GUADAGNO

August 13, 2012

Mr. Jason Bing, Superintendent Bloomfield School District 155 Broad Street Bloomfield, NJ 07003

Dear Mr. Bing:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the <u>Bloomfield Board of Education</u>. The funding sources reviewed include titled programs for the Education Jobs Act of 2010 (Ed Jobs) in particular, and/or Elementary and Secondary Education (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2010 through May 14, 2012. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued Ed Jobs monitoring reports will be posted on the department's website at http://www.state.nj.us/education/finance/jobs/monitor/.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Bloomfield Board of Education is required, pursuant to <u>N.J.A.C.</u> 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 <u>N.J.A.C.</u> 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 Anthony Hearn at (609) 633-2492.

Sincerely,

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

RJC/AH/dk:Bloomfield BOE Cover Letter/ Ed Jobs Enclosures

CHRISTOPHER D. CERF Commissioner **Distribution List**

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BLOOMFIELD SCHOOL DISTRICT

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Education Jobs Fund Program New Jersey K-12 Education

EDUCATION JOBS CONSOLIDATED MONITORING REPORT AUGUST 2012

District: County: Dates On-Site: Case #: Bloomfield School District Essex May 14, 15 and 16, 2012 Ed Jobs-023-11

FUNDING SOURCES

Program		Funding Award	
Ed Jobs		\$	726,052
Title I			933,852
IDEA Basic			1,471,617
IDEA PK			40,896
Title IIA			167,274
Title III			68,676
Carl D. Perkins			44,669

 Total Funds
 \$ 3,453,036

BACKGROUND

The *Education Jobs Act of 2010 (Ed Jobs)* and other federal laws require local education agencies (LEAs) to provide programs and services to their districts based on the requirements specified in each of the authorizing statutes (ESEA, IDEA, Carl D. Perkins and Ed Jobs). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by sub recipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION

The NJDOE visited the Bloomfield School District to monitor the district's use of *Ed Jobs* 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: Ed Jobs; Title I; Title IIA; Title III; IDEA; and Carl D. Perkins for the period July 1, 2010 through May 14, 2012.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records, purchase orders, a review of student records, classroom visitations and interviews with instructional staff to verify implementation of Individualized Educational Programs (IEP), review of student class and related service schedules, interviews of child study team members and speech-language specialists and an interview of the program administrator regarding the IDEA grant and current district policies and procedures. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The grants that were reviewed included Educational Jobs Act, Title I, Title IIA, Title III, Carl D. Perkins and IDEA from July 1, 2010 through May 14, 2012. A sampling of purchase orders was taken from the entire population and later identified as to the grant that was charged.

<u>GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA AND CARL D.</u> <u>PERKINS FUNDS</u>

Title I Projects

The district is using its FY 2011-2012 Title I, Part A funds to implement targeted assistance programs in the district. Primarily, the district provides tutoring services through in-class support and Response to Intervention (RTI) services during flex periods.

Title II Projects

Title II funds were used for Professional Development in Language Arts, Mathematics, Early Intervention, Professional Learning Communities, and to improve skills of district administrators.

Title III Projects

Title III funds were used for teacher salaries, professional development for English as a Second Language (ESL) teachers, instructional supplies, and extended day/year for ESL students.

IDEA Projects (Special Education)

The district used its FY 2010-2011 and FY 2011-2012 IDEA Basic funds to pay for contracted professional and technical services (speech, occupational, and physical therapies).

Carl D. Perkins Projects

The district supports three Career and Technical Education (CTE) programs. Currently, they do not have any approved as a program of study. All programs are compliant with the CTE Approval Process. These programs have met all state and local adjusted performance levels except Placement. No data was reported to NJDOE in the area of Placement.

DETAILED FINDINGS AND RECOMMENDATIONS

Ed Jobs Act

Finding 1: The district has not identified specific staff it plans on charging to Ed Jobs funding that meet the eligible criteria, therefore the allowability of the salaries cannot be determined until a list of staff, position and job description is submitted for review.

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

Recommended Action: The district must identify specific staff contributions that meets the definition of school-level staffing for the charging of the Public Employees Retirement System to Ed Jobs funding and submit the information to the NJDOE for review.

<u>Title I</u>

Finding 2: The district does not have the required supporting documents to verify the activity of the staff charged to the Title I, Title II, Title III, and IDEA grants as required by federal law. The documentation must reflect what the staff is doing, when and where, and must match their funded percentage. The documentation must be signed by the employee and supervisor at least semi-monthly for fully funded salaries and monthly for split funded salaries.

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 2011-2012 grant funded staff, salaries, funding percentages and time sheets to date to the NJDOE for review (including time sheets for administrative staffing).

Finding 3: The district's use of Title I, Part A funds to purchase Smart Boards and RTI material for all schools and for classrooms in Title I schools, supplants state and local funds since these purchases benefit non-Title I students.

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

Required Action: The district must reverse the charges for these unallowable activities and allocate state/local funds, rather than Title I funds, to support these expenditures. The district must provide a list of items that it has identified as supplanting to the NJDOE for review.

Finding 4: The district is not tracking expenditures by attendance areas in its accounting system to ensure that the expenses for Title I schools are consistent with each attendance area's allocation on Eligibility Page, Step 4 of the FY 2011-2012 NCLB Consolidated Application.

Citation: EDGAR, PART 80--Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 20, Standards for financial management systems; NCLB §9306(a)(5): Other General Assurances (Assurances).

Required Action: The district must track Title I school-level allocations reflected in the FY 2011-2012 NCLB Consolidated Application for Title I funds (Eligibility Page, Step 4). The

tracking for FY 2011-2012 must be submitted to the NJDOE for review. The district must also submit an updated schedule of expenses by locations to the NJDOE for review.

Finding 5: The district did not inform parents of its Title I program selection criteria, why the child met the selection criteria and the course of action that the school has determined to remediate the child. All of these elements must be included in the notification letter to parents about their child's participation in the Title I program.

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

Required Action: The district must include in its parental notification letters the multiple measures used to identify the students and the reason for identification, as well as, clearly defined exit criteria. The district notification letters must be updated for FY 2012-13 to include more specificity regarding entrance and exit criteria. The revised letter must first be submitted to the NJDOE for review.

Finding 6: The district did not develop a school-level Title I parental involvement policy in collaboration with Title I parents.

Citation: NCLB §1118(b): *School Parental Involvement Policy*, United States Department of Education's Title I, Part A Parent Involvement Non-Regulatory Guidance (Item D-1).

Required Action: The district should provide technical assistance to its schools to assist in the development of school-level parental involvement policies and ensure that its schools work with their stakeholder groups to develop a school-level parental involvement policy. The school must distribute a newly-developed school parental involvement policy to parents of the Title I students and send a copy to the NJDOE for review. The distribution date must be consistent with the dates reflected in the NCLB Consolidated Application on the Electronic Web Enabled Grant (EWEG) system. The school-level parental involvement policies must be posted to the district's website.

Finding 7: The district does not have a mechanism to track mandatory reserves, such as School In Need of Improvement (SINI) professional development and parental involvement, in its accounting system to ensure accuracy of final reports.

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 track its restricted reserves to ensure and verify spending of restricted amounts. The district must submit a list of account numbers being used for this purpose with a description of the accounts.

Finding 8: The district does not have a comprehensive equipment inventory for items purchased with Title I funds.

Citation: EDGAR, PART 80--Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 32, Equipment.

Required Action: The district must develop a system to track equipment purchased with federal grants. Although the state threshold for reporting equipment is \$2,000 in the EWEG system, the district may have its own lower threshold. The district must track any amount that is less expensive to track then it is to replace. All items on the inventory list must include the tag number, cost, location, date of purchase, name of the grant that funded the purchase and item description. The district must submit a comprehensive inventory of all equipment purchased to the NJDOE for review.

Finding 9: The district was reimbursing a nonpublic school for expenditures for the Title I program.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services);* NCLB \$1120(d)(2): *Provision of Services.*

Required Action: The district must immediately stop reimbursing the nonpublic school for expenses, and provide documentation of its revised Title I program for eligible nonpublic students.

Title IIA

There were no findings in Title IIA.

Title III

Finding 10: The district was funding an ESL teacher, which is a position required by the state's Administrative Code (N.J.A.C 6A:15).

Citation: NCLB §3115(g): Subgrants to Eligible Entities, Supplement not Supplant. NCLB §2123(b): Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).

Required Action: The district must reverse expenditures for this program back to August 2011 and fund only supplemental expenditures for the program. Also, the district must submit a revised application to the NJDOE for review.

Carl D. Perkins

Finding 11: The district paid for an extended warranty that was not included in the approved FY 2011-2012 Perkins grant application. All expenditures must be listed in the Perkins application to be approved. A budget amendment was required if the grantee wanted to purchase the warranty after the application was approved. Additionally, this item requires the use of function and object code 200-400 Other Property Services not 100-600 Instructional Supplies, as indicated on the purchase order (#122148). Finally, the purchase order states "1 year on-site to 3 years on-site" warranty. Warranties beyond the grant year are considered non-allowable. The total cost of the extended warranties \$966.63 is disallowed.

Citation: Carl D. Perkins Guidelines § 135 (a) & (b) 1-12 & Perkins Guidelines 2011-2012 Section 1.5.8 Non Allowable Costs.

Required Action: The district must reverse the charges for this unallowable activity and allocate state/local funds, rather than Carl D. Perkins Funds, to support this expenditure.

IDEA (Special Education)

Finding 12: In the FY 2010-2011 and FY 2011-2012 IDEA grant submissions, the district indicated that there are three nonpublic schools where students with disabilities are receiving services. However, there is only one school providing services to special education students. It is the practice of the district to include two additional nonpublic schools in the grant application should students who require services enroll in those schools.

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

Required Action: The district must update its applications and corresponding accounting records to accurately reflect the number of nonpublic schools where students with disabilities are receiving services.

Finding 13: The district did not consistently provide parents of students eligible for special education and related services and students eligible for speech-language services notice of a meeting for all meetings. Additionally, the district's notices of meetings did not consistently include all required components. Noncompliance was due to a lack of consistent implementation of district procedures.

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

Required Action: The district must ensure that parents are provided notice of a meeting that contains all required components early enough to ensure that the parent has an opportunity to attend. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists

regarding the procedures for implementing the requirements in the citation listed above. Additionally, a monitor from the NJDOE will conduct an on-site visit to review notices of meetings that occurred between August 2012 and November 2012.

Finding 14: The district did not consistently provide parents written notice that contains all required components, within 15 calendar days following meetings for students eligible for

special education and related services and for students eligible for speech and language services. Noncompliance was due to a lack of consistent implementation of district procedures.

Citation: 20 U.S.C. §1414(b)(1)(c)(4)(A); 34 CFR §300.304(a)(4); and 34 CFR §300.305(a) and N.J.A.C. 6A:14-2.3(f) and 2.3(g)1-7.

Required Action: The district must ensure that parents are provided written notice of a meeting that contains all required components within 15 calendar days following the meeting. In order to demonstrate correction of noncompliance, the district must provide training for child study team members and speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. In addition, a monitor from the NJDOE will conduct an on-site visit to review notices of meetings that were conducted between August 2012 and November 2012.

Finding 15: The district did not provide copies of evaluation report(s) to parents at least 10 days prior to the determination of initial eligibility or determination of continued eligibility for students eligible for special education and related services and for students eligible for speech-language services. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.5(a); 20 U.S.C. §1414(b)(4); and 34 CFR §300.306(a).

Required Action: The district must ensure the provision of copies of evaluation report(s) to parents not less than 10 days prior to the determination of eligibility. To demonstrate implementation of the procedures, a monitor from the NJDOE will conduct an on-site visit to review documentation of provision of evaluation report(s) to parents for students evaluated for special education and related services and speech-language services between August 2012 and November 2012.

Finding 16: The district did not consistently document in the IEPs of students removed from the general education setting for more than 20 percent of the school day (including students placed in separate settings), consideration of placement in the least restrictive environment. Specifically, IEPs did not consistently include:

- the supplementary aids and services considered;
- an explanation of why the supplementary aids and services were rejected; and
- the potentially beneficial or harmful effects which a placement in general education may have on the students with disabilities or other students in the class.

Noncompliance was due to a lack of implementation of district procedures.

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

Required Action: The district must ensure that when determining the educational placement of a child with a disability, the IEP team considers the general education class first and that all required decisions regarding the placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the district's procedures. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to review revised IEPs, along with the IEPs for students removed from general education for more than 20 percent of the day whose annual review meetings will be conducted between August 2012 and November 2012. Names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

Finding 17: The district did not maintain documentation of the frequency, duration and effectiveness of the interventions provided in the general education setting through the Intervention and Referral Service (I&RS). Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.3(c).

Required Action: The district must ensure that I&RS documentation includes the description, frequency, duration and effectiveness of the interventions provided in the general education setting. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the procedures for implementing the requirements in the citation listed above. Additionally, a monitor from the NJDOE will conduct an on-site visit to review documentation for students referred to the child study team who were provided interventions in general education between September 2012 and December 2012.

Finding 18: The district did not conduct meetings within 20 calendar days of receipt of a written request for a child study evaluation or a speech-language evaluation to determine if an evaluation was warranted. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-2.5(b)6; 3.3(e) and 3.6(b).

Required Action: The district must ensure that identification meetings are conducted within 20 calendar days of receipt of a written request for evaluation and that required participants are in attendance. In order to demonstrate correction of noncompliance, the

district must conduct training for speech-language specialists and child study team members regarding the district's procedures. To demonstrate implementation of the procedures, a monitor from the NJDOE will conduct an on-site visit to review the dated initial request for evaluation for students referred for special education and related services and for students referred for speech-language services and the documentation of participation from the resulting meetings conducted between August 2012 and November 2012.

Finding 19: The district did not conduct vision/hearing screenings and health/medical summaries for every student referred to the child study team for evaluation. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.4(j).

Required Action: The district must ensure that vision and audiometric screenings are conducted for every student referred to the child study team with a copy of the results maintained in students' files, along with available health/medical summaries. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the procedures for implementing the requirements in the citation listed above. To demonstrate implementation of the procedures, a monitor from the NJDOE will conduct an on-site visit to review documentation verifying receipt of the health summary, including the vision and hearing screening, for students referred to the child study team between August 2012 and November 2012.

Finding 20: The district did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services and for students referred for speech-language services. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.4(f)4(i-vi); 20 U.S.C. §1414(b)(4) and (5); and 34 CFR §300.306(c)(i).

Required Action: The district must ensure that all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists regarding the district's procedures for implementing the requirements in the citation listed above. In addition, the district must submit evaluation reports developed subsequent to the last day of monitoring for three students referred for special education and related services and three for students referred to the sample report form for speech-language evaluations which can be located at: www.state.nj.us/education/speced/forms.

Finding 21: The district did not consistently ensure that the required participants were in attendance at identification, annual review, and reevaluation IEP meetings for students eligible

for speech-language services and for students eligible for special education and related services. Noncompliance was due to a lack of implementation of district procedures.

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

Required Action: The district must ensure that IEP team meetings are conducted with required participants and that documentation of attendance is maintained in students' files. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and child study team members regarding the procedures. Additionally, a monitor from the NJDOE will conduct an on-site visit to review documentation of signatures of participation for identification, reevaluation planning and IEP meetings conducted between August 2012 and November 2012.

Finding 22: The district does not have a policy for the provision of accommodations and modifications or, when appropriate, an alternate assessment for students with disabilities participating in district wide assessments.

Citation: 34 CFR §300.160.

Required Action: The district must develop policies and procedures to ensure that students with disabilities participate in district wide assessments. The policy must include the provision of accommodations and modifications and the provision of alternate assessments for those children who cannot participate in the regular assessment. If the district reports publicly on the district wide assessment, the district must also report with the same frequency and in the same detail as it reports on the assessment of nondisabled children. A monitor from the NJDOE will conduct an on-site visit to review the policy to ensure inclusion of all of the required components in the citation above.

Finding 23: The district did not maintain written certification of each child study team evaluator as to whether his/her report reflects his/her conclusion of eligibility of the student for special education and related services. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.4(h)5.

Required Action: The district must ensure that each child study team evaluator certifies in writing whether his/her report reflects his/her conclusion of eligibility. The district must develop procedures to ensure compliance with this requirement. The district must conduct training for child study team members regarding the district's procedures. To verify implementation of the procedures, a monitor from the NJDOE will conduct an onsite visit to review documentation for each child determined eligible between August 2012 and November 2012.

Finding 24: The district provided an Excess Cost Computation to the DOE after it was requested by the monitoring team. Such calculation is required to be available at all times.

Citation: 34 CFR §300.202(a-b). Use of Amounts – Amounts provided to the LEA under Part B of the Act must be used only to pay the excess costs of providing special education and related services to children with disabilities.

Required Action: The district must provide an Excess Cost Calculation that reflects the most up-to-date information to the NJDOE for review. That calculation must be in accordance with the guidance in 34 CFR §300.818, Appendix A.

Administrative

<u>**Recommendation 1:**</u> The district does not have internal control policies and procedures to prevent contracting with disbarred vendors.

Citation: EDGAR, PART 80--Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 36, Procurement.

Required Action: The district should update internal control policies to prevent potential errors from occurring.

<u>Recommendation 2</u>: The district does not have formal written policies for requesting reimbursement from the EWEG system; however, the district's practice for requesting reimbursement was verified through questions concerning the district's internal controls.

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

Recommended Action: The district must have a formal board policy concerning the reimbursement of grant funds and should submit this to the NJDOE for review.

Recommendation 3: Under the New Jersey's Public School Contracts Law (PSCL), districts are not required to advertise for bids or competitively contract the provision of goods and services by vendors on the state contract list. In accordance with the PSCL [N.J.S.A. 18A:18A:10(a)], a board of education may place its order with a vendor offering the lowest price, including delivery charges, that best meets the requirements of the board of education. However, for all federal funds, districts need to review 34 CFR Part 80.36 on procurement requirements. The federal procurement regulations under this section do not include all the exemptions allowed under the PSCL and therefore, it is our understanding these federal regulations require districts to competitively contract or bid all goods and services over the bid threshold, whether exempt under PSCL or not. The federal rules do include provisions for procurement by "noncompetitive proposals," but only under certain circumstances.

The NJDOE has requested clarification from the federal government regarding vendors on the state contract list and we are still waiting for a definitive response. It is the department's position and recommendation to the federal government that such contracts do not need any additional

documentation beyond the statutory requirement under N.J.S.A. 18A:18A:10(c) that prior to placing orders, the board of education shall document with specificity that the goods and services selected best meet the requirements of the board of education. See LFN 2010-3 issued January 15, 2010 for more information on competitive contracting for districts and professional development services.

Citation: EDGAR, PART 80--Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 36, Procurement.

Recommended Action: The district should review 34 CFR Part 80.36 and use open and competitive procedures where at all possible. The district should also analyze and include documentation in its files that demonstrates the district ensured the costs were reasonable.

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 Anthony Hearn at (609) 633-2492 or via email at anthony.hearn@doe.state.nj.us.