



State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

CHRISTOPHER D. CERF
Acting Commissioner

July 20, 2012

Mr. Kevin Kitchenman, Superintendent
West Deptford Township School District
675 Grove Road
West Deptford, NJ 08066-1999

Dear Mrs. Kitchenman:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **West Deptford Township Board of Education**. 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 June 11, 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 West Deptford Township 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 Anthony Hearn at (609) 633-2492.

Sincerely,

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

RJC/AH/dk:West Deptford Twp. BOE Cover Letter/ Ed Jobs
Enclosures

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**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
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TRENTON, NJ 08625-0500**

WEST DEPTFORD TOWNSHIP SCHOOL DISTRICT
675 GROVE STREET
WEST DEPTFORD, NJ 08066
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Education Jobs Fund Program
New Jersey K-12 Education

**EDUCATION JOBS CONSOLIDATED MONITORING REPORT
JULY 2012**

District: West Deptford Township School District
County: Gloucester
Dates On-Site: June 18 and 19, 2012
Case #: Ed Jobs-032-11

FUNDING SOURCES

Program	Funding Award
Ed Jobs	\$ 427,621
Title I	275,877
IDEA Basic	778,643
IDEA Preschool	35,945
Title IIA	107,762
Total Funds	<u>\$ 1,625,848</u>

**WEST DEPTFORD TOWNSHIP SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
JULY 2012**

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 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 West Deptford Township 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; and IDEA for the period July 1, 2010 through June 11, 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 Education 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, as well as current district policies and procedures. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The grants that were reviewed included Educational Jobs Act, Title I, Title IIA, and IDEA from July 1, 2010 through June 11, 2012. A sampling of purchase orders was taken from the entire population and later identified as to the grant that was charged.

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JULY 2012**

GENERAL DISTRICT OVERVIEW OF USES OF TITLE I AND IDEA FUNDS

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 literacy support through staff who service students requiring additional support in reading. The district has placed emphasis on professional development in literacy instruction and reading intervention strategies.

IDEA Projects (Special Education)

The majority of the FY 2011-2012 IDEA funds are being used for district tuition expenditures for students in approved private schools and out of district public schools programs for students with disabilities. IDEA funds are being used to pay behavioral and autism consultants to work with special education students receiving services in both nonpublic and in-district programs. Funds are used to pay for workshops/professional development registration fees for staff members working with special education students. The district also contracts for related services through the Gloucester County Special Services School District and Bancroft School for special education students attending nonpublic schools who may require speech services.

DETAILED FINDINGS AND RECOMMENDATIONS

Ed Jobs Act

Finding 1: The district does not have copies of its 1512 Reports that were filed with the NJDOE.

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 save copies of all reports to verify data entered for Jobs Created and Jobs Retained in the 1512 reports filed with the NJDOE.

Finding 2: The district's Cash Management Report does not match the records of the district.

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 accurately reflect cash drawn down versus cash expended and update any drawdown schedules submitted.

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Title I

Finding 3: The district's written parental involvement policy was not distributed to parents of Title I students nor was it updated periodically as required.

Citation: NCLB §1118 (a)(2) and (b)(1): *Parental Involvement (Local Educational Agency Policy)*.

Required Action: The district's parental involvement policy, developed in collaboration with parents of participating Title I students and evaluated annually, must be distributed to parents of participating Title I children in an understandable and uniform format and, to the extent practicable, in a language the parents understand. A copy of the district parental involvement policy must be submitted to the NJDOE for review. In addition, the district must submit documented evidence to the NJDOE as to how and when its written parental involvement policy was distributed. The distribution date and board adoption date of the parental involvement policy must be consistent with the dates reflected in the NCLB Application on the Electronic Web Enabled Grant system (EWEG). The Parental Involvement Title I, Part A Non-Regulatory Guidance can be found here: <http://www2.ed.gov/programs/titleiparta/parentinvguid.pdf>

Finding 4: The district's Title I schools do not have a school-level Title I parental involvement policy developed in conjunction with 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 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. For FY 2012-2013, each Title I school must distribute a school-level parental involvement policy to parents of 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 EWEG system. The school-level parental involvement policies must be posted to the district's website. The Parental Involvement Title I, Part A Non-Regulatory Guidance can be found at: <http://www2.ed.gov/programs/titleiparta/parentinvguid.pdf>.

Finding 5: The district did not inform parents of its Title I program exit criteria in its notification letter.

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

Required Action: In its Title I program notification letters to parents, the district must include the multiple measures used to identify the students and the reason for

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identification, as well as clearly defined exit criteria. The district notification letters must be updated for FY 2012-2013 to include more specificity regarding entrance/exit criteria. The letter must first be submitted to the NJDOE for review.

Finding 6: The district is not tracking expenditures by attendance areas 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.

Finding 7: The district's accounting system does not have a mechanism to track mandatory reserves, such as School in Need of Improvement professional development and parental involvement, 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 to the NJDOE for review.

Recommended Action 1: The Title I school-parent compact should be amended to include information on the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables children served under Title I, Part A to meet the state's student academic achievement standards. Guidance can be found at www2.ed.gov/programs/titleiparta/parentinvguid.doc and on the NJDOE website at <http://www.state.nj.us/education/title1/tech/>

Title IIA

There were no findings for Title IIA.

IDEA (Special Education)

There were no findings for the IDEA Basic and Preschool grant.

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Administrative

Recommendation 1: 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.

Recommended Action: The district should update internal control policies to prevent errors from potentially occurring.

Recommendation 2: 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.

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