



State of New Jersey  
DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

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*Commissioner*

November 20, 2012

Dr. Patrick Tierney, Superintendent  
Roxbury Township Board of Education  
42 North Hillside Avenue  
Succasunna, NJ 07876-1443

Dear Dr. Tierney:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Roxbury 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 March 31, 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 Roxbury 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 Steven Hoffmann at (973) 621-2750.

Sincerely,

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

RJC/SH/dk: Roxbury Twp. BOE Cover Letter/ Ed Jobs  
Enclosures

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**STATE OF NEW JERSEY  
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**Education Jobs Fund Program**  
*New Jersey K-12 Education*

**EDUCATION JOBS CONSOLIDATED MONITORING REPORT  
NOVEMBER 2012**

**District:** Roxbury Township Public Schools  
**County:** Morris  
**Dates On-Site:** April 23, 24 and 25, 2012  
**Case #:** Ed Jobs-052-11

**FUNDING SOURCES**

<u>Program</u>	<u>Funding Award</u>
Ed Jobs	\$ 489,885
Title I	109,341
IDEA Basic	930,846
IDEA Preschool	41,057
Title IIA	84,349
Title III	13,887
Total Funds	<u><u>\$1,669,365</u></u>

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**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 Roxbury Township Public Schools 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; and IDEA Basic and Preschool for the period July 1, 2010 through March 31, 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, student records, classroom visitations and interviews with instructional staff to verify implementation of the Individualized Education Programs (IEPs). The visit also included a review of student class and related service schedules, interviews of the child study team members, 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 Ed Jobs, Title I, Title IIA, Title III, IDEA Basic and Preschool from July 1, 2010 through March 31, 2012. 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 AND IDEA FUNDS**

**Title I Projects**

Title I funds were expended to support teacher salaries and benefits and supplies for Title I instruction.

**IDEA Projects (Special Education)**

The district used its FY 2010-2011 and FY 2011-2012 IDEA Basic funds to reduce district tuition expenditures for students receiving special educational services in other public school districts and approved private schools for students with disabilities. In addition, the district used their nonpublic proportionate share to provide speech therapy services and supplemental instruction for students attending two nonpublic schools located within the district.

**DETAILED FINDINGS AND RECOMMENDATIONS**

**Ed Jobs Act**

**Finding 1:**

**Condition:** The district's reporting of jobs created and jobs retained for Ed Jobs funding was not calculated using the proper federal methodology. Jobs created and jobs retained were overstated.

**Citation:** *American Recovery and Reinvestment Act (ARRA) section 1512.*

**Required Action:** The jobs retained reported on the 1512 report must be calculated using the appropriate federal methodology.

**Title I**

**Finding 2:**

**Condition:** The district is supplanting state/local funds to support the program for low-performing students in its Title I elementary school. The district offers a program for low-performing students in all its elementary schools; therefore, students in the Title I school, Nixon Elementary School, are not receiving a program that is supplemental to the program offered in the district's non-Title I schools.

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

**Required Actions:** The district's must develop and implement a program in its Title I school to provide services to its Title I students that are above and beyond the services to

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students in its non-Title I schools. The district has submitted a revised plan to provide a summer program with Title I funding.

**Finding 3:**

**Condition:** The students in the Title I school, Nixon Elementary School, are not receiving a Title I program that is supplemental to the program offered in the district's non-Title I schools. The district's use of Title I, Part A funds to pay for the salary and associated benefits of a teacher in Nixon Elementary School to provide this program supplants state and local funds.

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

**Required Action:** The district must reverse the charges for this unallowable expense to pay for the salary of the teacher, and obligate state/local funds to support the expenditure. The district must provide evidence of the journal entry to reverse the Title I, Part A funds to the NJDOE for review.

**Finding 4:**

**Condition:** There is no evidence that the board of education conducted the annual review and adoption of the district's parental involvement policy.

**Citation:** ESEA §1118(a)(2): *Parental Involvement (Local Educational Agency Policy)*.

**Required Action:** The district's parental involvement policy was adopted in August 2005. The district must have a written parental involvement policy, developed in collaboration with parents of Title I students evaluated annually. The policy must be distributed to parents of Title I students in an understandable and uniform format, and to the extent practicable, in a language the parent understands. A copy of the board adopted parental involvement policy must be submitted to the NJDOE for review.

**Finding 5:**

**Condition:** The Nixon Elementary School did not provide evidence of convening the annual Title I meeting for parents to inform them of the school's participation in Title I and the Title I parent involvement requirements and rights.

**Citation:** NCLB §1118(c)(1) (2): *Parental Involvement (Policy Involvement)*.

**Required Action:** The Nixon Elementary School must submit the invitational letter/flyer, meeting notes, sign in sheets, and the agenda from the FY 2012-2013 meeting to the NJDOE for review.

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**Finding 6:**

**Condition:** The district did not include nonpublic enrollment and low-income numbers on the FY 2011-2012 NCLB Application in Step One of the Title I, Part A eligibility tab.

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

**Required Action:** In its FY 2012-2013 Electronic Web Enabled Grant (EWEG) application, the district must indicate the accurate number of resident nonpublic students in all attendance areas. The district must ensure consultation meetings between the district and nonpublic school officials occur prior to the district making any decisions impacting the participation of Title I programs of eligible private school students, teachers and families, and documentation of consultation and/or refusal of funds is maintained at the district. Evidence of the nonpublic resident student identification process and the consultation meetings must be sent to the NJDOE for review.

**Finding 7:**

**Condition:** The district incorporated elements of two notification letters, the school in need of improvement (SINI) letter and the Parents' Right-to-Know letter. Since the district in FY 2011-2012 was not deemed a SINI, the SINI letter was not required. As a Title I school, the Highly Qualified Teacher (HQT) letter was required and was missing elements for the 2011-2012 school year.

**Citation:** 34 CFR §200.61 *Parents' Right-to-Know*, NCLB §1111(h)(6): *State Plans*. NCLB §1116(b)(6): *Academic Assessment And Local Educational Agency And School Improvement.*

**Required Action:** The district must issue its Parents' Right-to-Know letter without the SINI information and include the options for teachers to meet the federal definition of a HQT (bachelor's degree, valid state certification, demonstrated content). A template of the Parents' Right-to-Know letter can be found at the following web address: <http://www.state.nj.us/education/grants/entitlement/nclb/nclbrefman11.pdf>. The district must update its website and submit a copy of the revised letter for FY 2012-2013 to the NJDOE for review.

**Title IIA**

There were no findings related to the Title IIA grant.

**Title III**

There were no findings related to the Title III grant.

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**IDEA (Special Education)**

There were no findings related to the IDEA grant.

**Special Education Programs**

**Finding 8:**

**Condition:** The district did not consistently inform parents of meetings through provision of notice of a meeting for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services. Additionally, the notices did not consistently include all required components. 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 parents are provided notice of a meeting in writing, that contains all required components, early enough to ensure 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 copies of notices of meetings that occurred between June 2012 and September 2012.

**Finding 9:**

**Condition:** The district did not consistently inform parents of proposed actions through provision of written notice for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services. When notice was provided, it did not contain all required components. Noncompliance was due to a lack of 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 parents are provided written notice of a meeting that contains all required components within 15 calendar days of 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 copies of notices of eligibility and reevaluation planning meetings that were conducted between May 2012 and September 2012.



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**Finding 10:**

**Condition:** The district did not consistently obtain written parental consent to conduct initial evaluations and reevaluation assessments 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:14-2.3(a); 20 U.S.C. §1414(a)(1)(D); and 34 CFR §300.300(a).

**Required Action:** The district must ensure informed parental consent is obtained and maintained in student files. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists regarding 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 of written parental consent obtained to conduct assessments between May 2012 and September 2012 for students eligible for speech-language services.

**Finding 11:**

**Condition:** 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. 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 May 2012 and September 2012.

**Finding 12:**

**Condition:** The district did not provide written notice of graduation within required time lines to 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:14-4.11(b)2.

**Required Action:** The district must ensure parents or adult students are provided written notice of graduation containing all required components prior to graduation. 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 written notice of graduation for students who are graduating at the conclusion of the 2011-2012 school year.

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**Finding 13:**

**Condition:** The district did not consistently convene identification meetings with required participants for students referred for speech-language services. Noncompliance was due to a lack of implementation of district procedures.

**Citation:** N.J.A.C. 6A:14-2.3(k)1(i-vii); 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(a).

**Required Action:** The district must ensure identification meetings are conducted with required participants and documentation of attendance is maintained in students' files. In order to demonstrate correction of noncompliance, the district must conduct training for 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 files of students whose identification meetings were conducted between June 2012 and September 2012.

**Finding 14:**

**Condition:** The district did not include a statement of the Present Level of Academic Achievement and Functional Performance in each IEP for students eligible for speech-language services. Noncompliance was due to a lack of implementation of district procedures.

**Citation:** N.J.A.C. 6A:14-3.7(c)1-11, (e) 1-17, and (f); 20 U.S.C. §1414(d)(3)(A)(B); and 34 CFR §300.324(a)(1)(2).

**Required Action:** The district must ensure that each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists regarding the procedures for implementing the requirements in the citation listed above. In addition, the district must conduct annual review meetings and revise IEPs for the specific students whose IEPs were identified as noncompliant during monitoring. A monitor from the NJDOE will conduct an on-site visit to review those IEPs, along with IEPs for students whose annual review meetings were conducted between June 2012 and September 2012. Names of the students whose IEPs were identified as noncompliant will be provided to the school by the monitor. For assistance with correction of noncompliance, the district is referred to the state IEP sample form at: [www.statenj.us/education/specialed/forms](http://www.statenj.us/education/specialed/forms).

**Finding 15:**

**Condition:** 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:

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- 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 when determining the educational placement of a child with a disability, the IEP team considers the general education class first and 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 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 those IEPs, along with IEPs for students whose annual review meetings were conducted between June 2012 and September 2012. Names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

**Finding 16:**

**Condition:** The district did not maintain documentation of the description, 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 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 staff 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 who were provided interventions in general education in June 2012 and September 2012.

**Finding 17:**

**Condition:** The district did not conduct a meeting within 20 calendar days of receipt of a written request for evaluation for special education and related services or for speech-language services, 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).

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**Required Action:** The district must ensure identification meetings are conducted within 20 calendar days of receipt of a written request for evaluation and 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 signed participation pages from the resulting meetings conducted between June 2012 and September 2012.

**Finding 18:**

**Condition:** 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).

**Corrective Action:** The district must ensure a vision and audiometric screening is 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. Additionally, a monitor from the NJDOE will conduct an on-site visit to review the dated copies of vision and audiometric screenings and health/medical summaries provided to case managers for students referred to the child study team between June 2012 and September 2012.

**Finding 19:**

**Condition:** 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 all components of the functional assessment are conducted as part of the initial evaluations process. 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, a monitor from the NJDOE will conduct an on-site visit to review evaluation reports developed between June 2012 and September 2012 for students referred for special education and related

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services and speech-language services. For assistance with correction of noncompliance, the district is referred to the sample report form for speech-language evaluations at: [www.state.nj.us/education/speced/forms](http://www.state.nj.us/education/speced/forms).

**Finding 20:**

**Condition:** The district did not consistently conduct reevaluations within three years of the previous classification date for students currently eligible for special education and related services and speech-language services. Noncompliance was due to a lack of implementation of district procedures.

**Citation:** N.J.A.C. 6A: 14-3.7(i) and 14-3.8(a) and 20 U.S.C. §1414(a)(2)(B)(ii) and (d); and 34 CFR §300.324(b)1.

**Required Action:** The district must ensure reevaluations are conducted within required time lines. 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 evidence of determination of continued eligibility for students whose files were identified as noncompliant during monitoring, as well as evidence of reevaluations conducted between June 2012 and September 2012 that includes the date of the prior determination of eligibility and documentation of the current date of eligibility for special education and related services and speech-language services.

**Finding 21:**

**Condition:** The district does not have a policy for the provision of students with disabilities participating in district wide assessments.

**Citation:** 34 CFR §300.160.

**Required Action:** The district must develop policies and procedures to ensure 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 evidence of the new policy.

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**Administrative**

**Finding 22:**

**Condition:** On several occasions, the district failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). District policy and state regulations require that a properly executed purchase order be issued prior to the purchase of goods or the rendering of services.

**Citation:** EDGAR, PART 80-*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems. N.J.S.A 18A:18A(2)(v) *Public School Contracts Law*.

**Required Action:** Purchase orders should be issued to all vendors prior to goods or services being provided.

**Finding 23:**

**Condition:** The district failed to formally appoint all individuals charged to federal Title I and Title II programs 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:** All staff charged to federal grants should be reappointed annually by board resolution.

**Finding 24:**

**Condition:** The district charged several expenditures to the incorrect object codes in general ledger accounts.

**Citation:** *Uniform Minimum Chart of Accounts (Handbook 2R2)*. 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 should ensure expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

**Finding 25:**

**Condition:** The district charged several expenditures for salaries to incorrect general ledger accounts. Salaries for federal grants were improperly charged to purchased services.

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**Citation:** *Uniform Minimum Chart of Accounts (Handbook 2R2)*. 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 should ensure that expenditures are charged to the appropriate general ledger account in accordance with the Uniform Minimum Chart of Accounts.

**Recommendation 1:** Although the district does not have formal written policies for requesting reimbursement from the EWEG system, the district's practices for requesting reimbursement were 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.

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](mailto:steven.hoffmann@doe.state.nj.us).