



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

CHRIS CHRISTIE  
Governor

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Lt. Governor

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Commissioner

August 13, 2012

Mr. Richard Tardalo, Superintendent  
Clifton Board of Education  
745 Clifton Avenue  
Clifton, NJ 07013

Dear Mr. Tardalo:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Clifton 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 December 31, 2011. 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 Clifton 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:Clifton BOE Cover Letter/ Ed Jobs  
Enclosures

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**Education Jobs Fund Program**  
*New Jersey K-12 Education*

**EDUCATION JOBS CONSOLIDATED MONITORING REPORT  
AUGUST 2012**

**District:** Clifton Public Schools  
**County:** Passaic  
**Dates On-Site:** January 30, 31 and February 1, 2012  
**Case #:** Ed Jobs-055-11

**FUNDING SOURCES**

<u>Program</u>	<u>Funding Award</u>
Ed Jobs	\$ 922,769
Title I	3,115,438
IDEA Basic	2,647,655
IDEA Preschool	85,446
Title IIA	369,635
Title III	173,710
Title III Immigrant	112,122
Carl D. Perkins	95,196
Total Funds	<u><u>\$ 7,521,971</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 Clifton 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; Title III Immigrant; IDEA Basic and Preschool, and the Carl D. Perkins Grant for the period July 1, 2010 through December 31, 2011.

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 and speech-language specialist, 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, Title III Immigrant, IDEA Basic and Preschool, and Carl D. Perkins from July 1, 2010 through December 31, 2011. 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 extended day, after school, extended week and extended year programs. In addition, funds were used for professional development and parent involvement.

**IDEA Projects (Special Education)**

IDEA funds were expended for special education classroom supplies and technology. Funds were also used for professional services and behavioral consultation for special education students, as well as special education staff salaries.

**Carl D. Perkins**

The district utilized these funds to provide technology and training to students in sales distribution, marketing operations and secretarial science. Programs are implemented and meet the requirements of the Carl D. Perkins Act of 2006. Expenses included the purchase of supplies and equipment to support the programs.

**DETAILED FINDINGS AND RECOMMENDATIONS**

**Ed Jobs Act**

There were no findings in Ed Jobs.

**Title I**

**Finding 1:**

**Condition:** The district's parental involvement policy has not been updated and adopted by the district board of education annually, as required.

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

**Required Action:** The district's parental involvement policy was adopted in 2007. 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.

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**Finding 2:**

**Condition:** The district did not develop school-level Title I parental involvement policies.

**Citation:** ESEA §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:** Each Title I school must have a school-level parental involvement policy. 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 the policies. Each school must distribute a school parental involvement policy to parents of Title I students and the district must send a copy to the NJDOE for review. The school-level policies must be board approved and the board adoption date must match the date in the FY 2012-2013 NCLB Consolidated Application on the Electronic Web Enabled Grant (EWEG) system.

**Finding 3:**

**Condition:** The Title I schools did have Title I program selection criteria and the course of action for remediation, but did not have clearly defined program exit criteria. All of these elements must also be included in the notification letter to parents about their child's participation in the Title I program.

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

**Required Action:** In its Title I parental notification letter, the school must include the multiple measures used to identify the students, as well as clearly defined exit criteria. The district must provide a copy of its revised parental notification letter to the NJDOE for review and documentation to show that it posted the required information on the school's parent web page.

**Finding 4:**

**Condition:** The district provided as evidence contracts with SES providers that only allowed for one fee to be stipulated instead of multiple fee options depending on the service provided. Contracts that were provided did not adhere to the state-approved rates.

**Citation:** ESEA §1116(e): *Academic Assessment and Local Educational Agency and School Improvement (Supplemental Education Services)*.

**Required Action:** The district must revise the 2011-2012 school year contracts to allow providers to select all fee options that apply. Contracts must utilize state-approved rates.

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District personnel should check the fees of each provider against the approved provider list found on the NJDOE, Title I, Supplemental Educational Services web page at: <http://education.state.nj.us/ses/2011/> for accuracy before approval.

**Finding 5:**

**Condition:** The district's contract with third-party providers for equitable services to resident nonpublic school students stipulates that the district will pay the providers, Catapult Learning and Essex Regional Educational Services Commission, in 10 monthly installments, rather than paying the providers for services rendered.

**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 revise its contracts with the third-party providers to stipulate that payment will occur for services rendered and not on an installment basis.

**Finding 6:**

**Condition:** The cost for the professor in residence regarding project period FY 2011-2012 represented an early encumbrance and supplanted state and local funds. Due to questionable expenditures in multiple project periods, the district has been referred to the Office of Fiscal Accountability and Compliance for further review.

**Citation:** ESEA §1120A(b): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds)*. EDGAR, 34 CFR §76.708 and §80.23.

**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 and the journal entry to reverse the expenditures.

**Finding 7:**

**Condition:** The district paid a portion of a Xerox copier lease with Title I funds that may have supplanted state and local funds.

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

**Required Action:** The district must explain the tracking mechanism that is utilized to ensure that the portion of the Xerox lease can be attributed to benefit the Title I staff and students. If the district is unable to do so, the district must reverse the charges for these unallowable activities and allocate state/local funds, rather than using Title I funds to

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support these expenditures. The district must provide a list of items that it has identified as supplanting to the NJDOE for review and the journal entry to reverse the expenditures.

**Title IIA**

There were no findings for Title IIA.

**Title III**

There were no findings for Title III.

**IDEA (Special Education)**

**Finding 8:**

**Condition:** The district was not in compliance with services to nonpublic schools with regard to their contract with an outside provider, communication of how requested services are handled, and a list of students being served.

**Citation:** IDEA Regulation 34 CFR 300 and 301 (*Assistance to States for the Education of Children With Disabilities and Preschool Grants for Children With Disabilities*).

**Required Action:** The district must create district generated contracts with its nonpublic provider that provide for payments based on specific services rendered. The district must develop procedures to capture consultations specifically for IDEA services and obtain confirmation of consultation from the nonpublic schools. The district must develop procedures for requests for additional services that come through the district and not the provider. The district must have a specific list of students and services under IDEA and revise the service plans to match these lists. The district must submit its updated contract(s) and control procedures to the NJDOE for review.

**Finding 9:**

**Condition:** A review of the district's FY 2010–2011 general ledger for the IDEA Basic grant disclosed that the district expended funds for a swim class for general education students. This expense should not be charged to the grant.

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

**Required Action:** The district should adjust all appropriation accounts to reflect the current approved budget in the FY 2010-2011 IDEA grant.



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**Special Education Programs**

**Finding 10:**

**Condition:** The district did not consistently include the required components in notice of identification, eligibility, and reevaluation meetings for students referred for special education and related services and students referred for speech-language services. Noncompliance was due to a lack of implementation of district procedures.

**Citation:** *Provision and Content of Notice of a Meeting* 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 which contains all required components. 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, the district must submit copies of notices for identification, eligibility and IEP meetings, conducted between the months of September 2012 and December 2012, to the NJDOE for review.

**Finding 11:**

**Condition:** The district did not provide written notice containing the required components to parents following eligibility meetings. 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 the provision of written notice containing required components following an eligibility meeting. 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, the district must submit copies of written notices for eligibility meetings conducted between the September 2012 and December 2012, to the NJDOE for review.

**Finding 12:**

**Condition:** The district did not consistently provide copies of evaluation report(s) to parents at least 10 days prior to the eligibility meeting for students referred for special education and related services and referred for speech and language services. Noncompliance was due to a lack of implementation of district procedures.

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**Citation:** *Provision of Evaluation Reports to Parents* 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 that parents are provided copies of evaluation report(s) not less than 10 days prior to the determination of eligibility. 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, the district must submit documentation demonstrating provision of evaluation report(s) to parents for students evaluated for special education and related services and evaluated for speech-language services between September 2012 and December 2012, to the NJDOE for review.

**Finding 13:**

**Condition:** The district did not consistently ensure 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)1(i-vii); 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(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. To demonstrate implementation of the procedures, the district must submit the IEP participants signature page from initial, annual review, and reevaluation meetings for students eligible for speech and language services and students eligible for special education and related services whose IEP team meetings were conducted between September 2012 and December 2012, to the NJDOE for review.

**Finding 14:**

**Condition:** The district did not consistently document all required considerations and statements in each IEP for students eligible for special education and related services and speech-language services. Specifically, IEPs did not consistently include:

- statement of Present Levels of Academic Achievement and Functional Performance;
- measurable goals and objectives; and
- a statement of how progress towards annual goals and objectives will be measured.

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

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**Citation:** N.J.A.C. 6A:14-3.7(c)1-11, (e) 1-17, and (f) N.J.A.C. 6A:14-4.10(a); 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 all required components. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists regarding district procedures. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for specific students who IEPs were identified as noncompliant. The district must submit the revised IEPs, along with the IEPs of students whose annual review meetings were conducted between September 2012 and November 2012, to the NJDOE for review. Names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

**Finding 15:**

**Condition:** The district did not consistently document in the IEPs of students removed from the general education setting for more than 20% 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 those services were rejected;
- the potentially beneficial or harmful effects which a placement in general education may have on the student with disabilities or the other students in the class; and
- for those students placed in separate setting, activities for transition to less restrictive environments.

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), N.J.A.C. 6A:14-4.2 (a)4.

**Required Action:** The district must ensure that when determining the educational placement, 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% of the school day. The district must also ensure that for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and documents them in each IEP. 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 IEPs for specific students whose IEPs were identified as noncompliant. The district must submit the revised IEPs, along with the IEPs of students whose annual review meetings were conducted between September 2012 and

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November 2012, to the NJDOE for review. Names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

**Finding 16:**

**Condition:** The district did not consistently provide to students beginning at age 14, written invitations to meetings where post-school transition was being discussed. Noncompliance was due to a lack of implementation of the district procedures.

**Citation:** *Post-school Transition* N.J.A.C. 6A:14-2.3(k)2x and 3.7(e)13, 3.7(h); 20 U.S.C. §1414 (d)(1)(A)(i)(1)(VIII); and 34 CFR §300.322.b(2).

**Required Action:** The district must ensure that each student with an IEP age 14 or above is provided with a written invitation to any IEP meeting where transition to adult life will be discussed. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the district's procedures. Additionally, the district must submit documentation of invitations addressed to students age 14 and above for IEP meetings conducted, between September 2012 and November 2012, to the NJDOE for review.

**Finding 17:**

**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) team. Noncompliance was due to a lack of implementation of district procedures.

**Citation:** *Documentation of General Interventions* 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 interventions provided in the general education setting. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and I&RS team members regarding the procedures for implementing the requirements in the citation listed above. Additionally, the district must submit documentation of interventions in general education for student referred by the I&RS team for special education and related services and speech-language services, between September 2012 and November 2012, to the NJDOE for review.

**Finding 18:**

**Condition:** The district did not conduct an identification meeting within 20 calendar days of receipt of a written request for evaluation for special education and related services, and for speech-language services, to determine if an evaluation was warranted.

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**Citation:** *Initial Evaluation Meeting Timelines and Participants* N.J.A.C. 6A:14-2.5(b)6; 3.3(e) and 3.6(b).

**Required Action:** The district must ensure that an identification meeting is conducted within 20 calendar days of receipt of a written request for evaluation to determine if an evaluation is warranted. 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. The district must submit copies of the dated initial request for evaluation and the signed participation pages from the subsequent identification meetings for students referred for special education and related services and referred for speech-language services between September 2012 and November 2012, to the NJDOE for review.

**Finding 19:**

**Condition:** The district did not conduct all required components of the functional assessment as part of the initial evaluation for students referred for special education and related services and 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 sections of the functional assessment are conducted as a component of initial evaluations. The district must conduct training for child study team members and speech-language specialists regarding the district's procedures. To demonstrate implementation of the district's procedures, the district must submit the evaluation reports developed for students referred for special education and related services and referred for speech-language services between September 2012 and November 2012, to the NJDOE for review. The district is referred to the sample report format available at: [www.state.nj.us/education/speced](http://www.state.nj.us/education/speced) as a guide for initial evaluation reports.

**Carl D. Perkins**

**Finding 20:**

**Condition:** The district was not tagging applicable equipment purchases as being purchased with federal funds.

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

**Required Action:** Equipment purchased with federal funds should be labeled as such.

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**Administrative**

**Finding 21:**

**Condition:** On numerous 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 22:**

**Condition:** The district failed to formally appoint all individuals charged to federal programs by board resolution. Individuals charged to federal programs were noted in the board minutes after the end of the fiscal year; however, appointments were not made during the year as required.

**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 against federal grants should be reappointed annually by board resolution.

**Finding 23:**

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

**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.

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**Finding 24:**

**Condition:** The district charged equipment purchases to incorrect general ledger accounts. Equipment purchases with a total unit cost in excess of \$2,000 were improperly charged to supplies. New Jersey regulations and district policy require that equipment with a unit cost greater than \$2,000 be charged as equipment.

**Citation:** Uniform Minimum Chart of Accounts for New Jersey Public Schools, EDGAR, PART 80—*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 32, Equipment.

**Required Action:** The district should comply with existing regulations and district policy and charge all equipment purchases of \$2,000 or greater to an equipment account. Those expenditures charged to the wrong account should be reclassified.

**Finding 25:**

**Condition:** Monitors noted several instances where purchase order amounts were modified by hand without documented authorization. Increasing purchase orders and related payments without proper authorization is an internal control weakness and a violation of the New Jersey Accountability Regulations.

**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.A.C. 6A:23A-6.10 *Approval of amounts paid in excess of approved purchase orders; board policy.*

**Required Action:** The district must adopt a policy establishing the approval process for any remittance of payment for invoice amounts greater than the approved purchase order. The policy shall require the school business administrator (SBA) to identify, and investigate, if necessary, the reason for any increase to the purchase order. If it is found that such an increase is warranted, the SBA shall either approve a revision to the original purchase order with the reason noted, approve the issuance of a supplemental purchase order for the difference, or cancel the original purchase order and issue a new purchase order.

**Recommendation 1:** The district does not have a purchasing manual that details procedures for the procurement of goods and 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.A.C. 6A:23A-6.6 Standard operating procedures for business functions.

**Recommended Action:** The district should prepare and adopt a detailed purchasing manual to ensure compliance with current state and federal procurement regulations.

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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).