



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

CHRISTOPHER D. CERF
Commissioner

May 3, 2013

Dr. Thomas Altonjy, Superintendent
Warren Hills Regional School District
89 Bowerstown Road
Washington, NJ 07882

Dear Dr. Altonjy:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Warren Hills Regional 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 30, 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 Warren Hills Regional 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:Warren Hills Regional BOE Cover Letter/ Ed Jobs
Enclosures

Distribution List

Christopher D. Cerf

David Corso

Barbara Gantwerk

Justin Barra

Barbara Morgan

Marie Barry

Karen Campbell

Lisa McCormick

Peggy McDonald

Kimberly Murray

Steven Hoffmann

Rosalie Lamonte

Stephen M. Eells

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500

WARREN HILLS REGIONAL BOARD OF EDUCATION
89 BOWERSTOWN ROAD
WASHINGTON, NJ 07882
PHONE: (908) 689-3143



Education Jobs Fund Program
New Jersey K-12 Education

EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013

District: Warren Hills Regional School District
County: Warren
Dates On-Site: September 18, 19 and 20, 2012
Case #: Ed Jobs-065-11

FUNDING SOURCES

Program	Funding Award
Ed Jobs	\$ 366,811
Title I	160,043
IDEA Basic	406,964
Title IIA	45,166
Carl D. Perkins	15,000
Total Funds	<u>\$ 993,984</u>

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

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 Warren Hills Regional 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; IDEA Basic, and the Carl D. Perkins Grant for the period July 1, 2010 through June 30, 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 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 Ed Jobs, Title I, Title IIA, IDEA Basic, and Carl D. Perkins from July 1, 2010 through June 30, 2012. A sampling of purchase orders and/or salaries was taken from each program reviewed.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA AND CARL D. PERKINS FUNDS

Title I Projects

Title I funds were expended to support academic programs including the Mathematics support class, Language Arts Literacy Program, Support and Challenge, and the online supplementary Mathematics and Language Arts Program. Funds were also expended to support teacher salaries and benefits and instructional supplies.

IDEA Projects (Special Education)

The majority of the FY 2012 IDEA Basic funds were used to reduce district tuition costs for students receiving special educational services in other public school districts and approved private schools for students with disabilities. In addition, FY 2010-2011 and FY 2011-2012 IDEA funding provided for aides and consultants. The district also utilizes FY 2010-2011 and FY 2011-2012 IDEA Basic funds to support the cost of supplemental instruction for their students with disabilities in the nonpublic setting.

Carl D. Perkins

The district's FY 2010-2011 and FY 2011-2012 Carl D. Perkins Grant supports three programs: Accounting Technology/Technician & Bookkeeping, CIP Code #520302; Administrative Assistant & Secretarial Science, CIP Code #520401; and Applied Horticulture/Horticulture Operations, CIP Code # 010601. The grant funds provided support to the programs in the form of instructional equipment, end-of-program assessments, instructional supplies, CTSO (Career and Technical Student Organizations) activities, curriculum development, and postsecondary placement surveys. The district has completed all the requirements for a program of study for Accounting, but did not yet have a formal dual credit or articulation agreement with Warren County Community College. The district was first approved for a Carl D. Perkins grant for FY2011, continued in FY2012, but did not apply for a Carl D. Perkins grant for FY 2013 because the district's allocation fell below the threshold required for funding.

DETAILED FINDINGS AND RECOMMENDATIONS

Education 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 under reported.

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

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

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 utilized only one allowable entrance criteria for the identification of eligible Title I students because the district incorrectly included Free and Reduced Lunch as a criteria for services.

Citation: ESEA §1115: *Targeted Assistance Programs*.

Required Action: The district must establish a mechanism to clearly reflect the selection criteria and the supporting data elements for all of its Title I students served in its Title I funded school(s). The district must not use any poverty measures (Free Lunch and Reduced Lunch) as multiple measures. A description of the entrance and exit criteria for FY 2012-2013 must be submitted to the NJDOE for review.

Finding 3:

Condition: The district did not inform parents of its Title I program entrance and exit criteria, why the child met the selection criteria and the course of action 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 for FY 2012-2013 must be submitted to the NJDOE for review.

Finding 4:

Condition: The district is using its Title I, Part A funds to pay a split-funded Title I teacher to provide services to both Title I and non-Title I students in some of the mathematics classes. The use of Title I funds for a portion of the teacher's salary supplants state/local funds as the district is required to provide a classroom teacher, and the Title I students in these mathematics classes are not receiving additional services.

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

Required Action: This matter will be referred to the Office of Fiscal Accountability and Compliance (OFAC) for further review.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

Finding 5:

Condition: The district does not have the required supporting documents to verify the activity of the three Title I staff as required by federal law. The documentation must reflect what the staff is doing, when and where and it must match their funded percentage.

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 identify staff members who are working exclusively with students in the Title I program. The district may then charge the salaries of these staff to the grant and verify the time and activity of staff charged to the grant. The district must submit a revised list of FY 2011-2012 and the FY 2012-2013 Title I funded staff, salaries, funding percentages and time sheets to date to the NJDOE for review.

Finding 6:

Condition: The district used its Title I, Part A funds to pay for Atlas curriculum software and contract with Standards Solutions, LLC that benefit both Title I and non-Title I students and/or teachers respectively. Because these programs benefit both Title I and non-Title I students and teachers the expenditures supplant state/local funds.

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

Required Action: This matter will be referred to the OFAC for further review.

Finding 7:

Condition: The district used its Title I, Part A funds to pay for half of the costs of tuition for Title I students to attend summer school classes at the middle school for credit recovery. The credit recovery classes included both Title I and non-Title I students. As such, these expenditures supplant state/local funds. Districts must use state and/or local funds, rather than federal funds, to provide recovery classes for all students.

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

Required Action: This matter will be referred to the OFAC for further review.

Finding 8:

Condition: The district did not include nonpublic enrollment numbers on the FY 2011-2012 and FY 2012-2013 NCLB Applications in Step One of the Title I, Part A eligibility

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

tab despite evidence in FY 2011-2012 that reflects resident students are attending nonpublic schools.

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

Required Action: For FY 2012-2013, the district's Electronic Web Enabled Grant application must reflect the accurate number of nonpublic resident students for its attendance area.

Title IIA

There were no findings for Title IIA.

IDEA (Special Education)

Finding 9:

Condition: The district's FY 2010-2011 and FY 2011-2012 contracts with the Sussex County Educational Services Commission (SCESC) for services to nonpublic students with disabilities is based on the total amount of IDEA funding received by the district. The contract should be based on the type and quantity of services to be provided to students in nonpublic schools.

Citation: IDEA Regulations 34CFR §300.130-300.144.

Required Action: The district must revise the current contract with the SCESC to include the type of services and associated rates to be provided. Additionally, the district should request detailed invoices from the SCESC that include specific dates of service and type of service provided.

Finding 10:

Condition: In the 2010-2011 and 2011-2012 grant years, the district misclassified the accounting classification of personal and classroom aides as direct instruction when they should have been classified as indirect service in their accounting system.

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 classify expenditures according to their correct function and object codes.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

Finding 11:

Condition: The Individual Service Plans (ISP) for student with disabilities in nonpublic settings did not specify the correct amount of services provided. In addition, the services were not separated by funding sources, the IDEA Basic nonpublic proportionate share and Chapter 193 funding.

Citation: IDEA Regulations 34CFR §300.130-300.144.

Required Action: All ISPs must be revised to reflect the correct amount of service being provided in the nonpublic school. In addition, the ISP must reflect the correct funding source for the service.

Finding 12:

Condition: The district does not participate in consultation and collaborative decision making with the nonpublic schools and was unable to provide affirmation of consultation. Additionally, the district does not communicate directly with the nonpublic schools regarding the delivery of services and new requests for service and does not maintain 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 conduct and document consultation activities with the nonpublic schools and develop procedures to participate in a collaborative decision making process with the nonpublic schools. In its communication with the nonpublic schools, the district must clarify how services will be delivered and the process for authorizing new requests for services that come through the district and not the provider. Additionally, the district must generate a list of students receiving services under IDEA.

Special Education Programs

Finding 13:

Condition: The district did not consistently inform parents regarding reevaluation planning, eligibility and IEP meetings through provision of notice of a meeting for students referred and/or eligible for special education and related services. In addition, notice of a meeting did not contain all required components. Specifically, notices did not include transition as a purpose of the meeting. 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

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

opportunity to attend. 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. A monitor from the NJDOE will conduct an on-site visit to review notices of eligibility, reevaluation planning and IEP meetings held between December 2012 and February 2013.

Finding 14:

Condition: The district's written notices following identification, eligibility, reevaluation planning and IEP meetings did not include all required components for students referred and/or eligible for special education. Specifically, notices did not consistently include the statement of options considered and rejected. In addition, the district did not consistently provide parents with copies of special education rules (N.J.A.C. 6A:14), and due process hearing rules (N.J.A.C 1:6A) following identification meetings. Noncompliance was due to a lack of implementation of district procedures.

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

Required Action: The district must ensure parents are provided written notice of a meeting in writing, which contains all required components, within 15 days of the meeting. 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 copies of written notice for meetings conducted between December 2012 and February 2013.

Finding 15:

Condition: The district did not provide a summary of academic achievement and functional performance to students eligible for special education and related services prior to graduating and/or exiting. Noncompliance was due to noncompliant district procedures.

Citation: N.J.A.C. 6A:14-4.11(b)4; 20 U.S.C. §1414(c)(5)(B); and 34 CFR §300.305(e)(3).

Required Action: The district must ensure parents or adult students are provided with their summary of academic achievement and functional performance prior to graduation and/or exiting. In order to demonstrate correction of noncompliance, the district must revise their procedures to ensure compliance with the citations listed above. In addition, the district must provide training for child study team members on the revised procedures. A monitor from the NJDOE will conduct an on-site visit to review correction of noncompliance.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

Finding 16:

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

Citation: 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 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 procedures for implementing the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to review student invitations to IEP meetings held between December 2012 and February 2013.

Finding 17:

Condition: The district did not include required considerations and statements, statement of consideration of extended school year and supports for school personnel, in each IEP for students eligible for special education and related services. Noncompliance was due to noncompliant 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 each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must revise their procedures to ensure compliance with the citations listed above. In addition, the district must provide training for child study team members on the revised procedures. A monitor from the NJDOE will conduct an on-site visit to review IEPs developed between December 2012 and February 2013.

Finding 18:

Condition: The district did not include in IEPs an appropriate measurable postsecondary goal(s) based on age appropriate transition assessments related to training, education, employment, and if appropriate independent living for students eligible for special and related services. Noncompliance was due to a lack of implementation of district procedures.

Citation: N.J.A.C. 6A:14-3.73.7(e)11; 20 U.S.C. §1414(d)(3)(A)(B); and 34 CFR §300.324(a)(1)(2).

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

Required Action: The district must ensure each IEP contains the required appropriate measurable goals identified by appropriate transition assessments. 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. A monitor from the NJDOE will conduct an on-site visit to review IEPs developed between December 2012 and February 2013.

Finding 19:

Condition: The district did not consistently document the following in the IEPs of students removed from the general education setting, including students placed in separate settings, for more than 20 percent of the day:

- a comparison of the benefits provided in the regular class and the benefits provided in the special education class;
- 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 students placed in separate settings, activities to transition the student to a less restrictive environment.

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

Citation: N.J.A.C. 6A:14-4.2 (a)4,8(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. 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 document 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 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 the revised IEPs, along with the IEPs for students whose annual review meetings were conducted between December 2012 and February 2013. Names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor.

Finding 20:

Condition: The district did not consistently conduct identification meetings within 20 calendar days of receipt of a written request for evaluation for special education and

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

related services to determine if an evaluation was warranted. Noncompliance was due to 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 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 child study team members regarding the district's procedures. To demonstrate implementation of the procedures, the district must submit copies of the dated initial request for evaluation for students referred for special education and related services and the signed participation pages from the resulting meetings conducted between December 2012 and February 2013 to the NJDOE for reviews.

Finding 21:

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. Specifically, child study team members did not conduct an observation in other than a testing setting. 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 all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members regarding the district's procedures for implementing the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to review evaluation reports developed for students whose eligibility meetings were held between December 2012 and February 2013.

Finding 22:

Condition: The district did not consistently conduct reevaluations within the 60 day time lines for students eligible for special education and related services. When district staff obtain consent to conduct an evaluation, child study teams are also requesting that parents sign a time line waiver which will allow testing to continue beyond the 60 days. In some cases, testing was delayed for six months. Noncompliance was due to noncompliant 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.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

Required Action: The district must ensure reevaluations are conducted within required time lines. In order to demonstrate correction of noncompliance, the district must revise its procedures to ensure compliance with the citations listed above and provide training to child study team members on the new procedures. Additionally, the district must determine continued eligibility for students identified during monitoring. A monitor from the NJDOE will conduct an on-site visit to review the signed participation page from the eligibility meeting for those students, as well as for those students whose eligibility meetings were held as part of the reevaluation process between December 2012 and February 2013. Names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

Finding 23:

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

Citation: 34 CFR §300.160.

Required Action: The district must revise its 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 results from 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 non-disabled children. A monitor from the NJDOE will conduct an on-site visit to review this policy revision.

Carl D. Perkins

There were no findings for the Carl D. Perkins grant.

Administrative

Finding 24:

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*.

**WARREN HILLS REGIONAL SCHOOL DISTRICT
EDUCATION JOBS CONSOLIDATED MONITORING REPORT
MAY 2013**

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

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.