



State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

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Governor

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CHRISTOPHER D. CERF
Acting Commissioner

October 14, 2011

Dr. Denise Lowe, Superintendent
Asbury Park Board of Education
603 Mattison Avenue, 3rd Floor
Asbury Park, NJ 07712-5493

Dear Dr. Lowe:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Asbury Park Board of Education**. The funding sources reviewed include titled programs for the American Recovery and Reinvestment Act (ARRA) in particular, and/or No Child Left Behind Act (NCLB), the Individuals with Disabilities Education Act (IDEA) and State Fiscal Stabilization Funds (Education Stabilization Fund and Government Stabilization Fund). The review covered the period July 1, 2009 through June 30, 2010. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued ARRA monitoring reports will be posted on the department's website at <http://www.nj.gov/education/arra/>.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Asbury Park 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 school 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 Ronald Fisher at (609) 777-3723.

Sincerely,

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

RJC/LDM/Asbury Park BOE Cover Letter
Enclosures

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ASBURY PARK BOARD OF EDUCATION
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American Recovery & Reinvestment Act 2009
New Jersey K-12 Education

**ARRA MONITORING REPORT
OCTOBER 2011**

District: Asbury Park School District
County: Monmouth
Dates On-Site: June 21, 22, 23 and 30, 2011
Case #: ARRA-013-09

FUNDING SOURCES

Program	Funding Award
State Fiscal Stabilization Fund - Education Stabilization Fund	\$5,264,726
State Fiscal Stabilization Fund - Government Services Fund	203,805
Education Jobs Fund	1,910,003
ARRA - Title I	1,261,663
ARRA - Title SIA, Part A	70,813
ARRA - IDEA Basic	703,183
ARRA - IDEA Preschool	25,267
Total ARRA Funds	<u>\$9,439,460</u>
 Title I	 \$2,660,370
Title I SIA, Part A	191,989
IDEA Basic	862,776
IDEA Preschool	30,851
Total Non-ARRA Funds	<u>\$3,745,986</u>
Total Funding	<u>\$13,185,446</u>

**ASBURY PARK SCHOOL DISTRICT
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BACKGROUND

The *American Recovery and Reinvestment Act of 2009 (ARRA)* and other federal laws require local education agencies (LEAs) to provide programs and services to their schools based on the requirements specified in each of the authorizing statutes (ESEA, IDEA and ARRA). 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 Asbury Park School District to monitor the district's use of *ARRA* 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: State Fiscal Stabilization Funds (SFSF) including the Education Stabilization Fund (ESF) and Government Services Fund (GSF); Education Jobs Fund (Ed Jobs); ARRA-Title I; ARRA-Title I SIA, Part A; ARRA-IDEA Basic; ARRA-IDEA Preschool; Title I; Title I SIA, Part A; IDEA Basic; and IDEA Preschool for the period July 1, 2009 through June 30, 2010. The monitoring also included a review of the district's most recent ARRA section 1512 and SFSF cash management quarterly reports to determine whether ARRA expenditures, jobs estimates and related information were reported accurately.

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 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 following dollar amounts of expenditures were reviewed for each program monitored for the period of July 1, 2009 through June 30, 2010:

- ESF benefit expenditures totaling \$5,264,726 were reviewed;
- GSF benefit expenditures totaling \$203,805 were reviewed;
- Ed Jobs salary expenditures totaling \$213,213 were reviewed;
- ARRA-Title I expenditures totaling \$522,629 were reviewed;
- ARRA-Title I SIA, Part A expenditures totaling \$939 were reviewed;
- ARRA-IDEA Basic expenditures totaling \$383,544 were reviewed;
- ARRA-IDEA Preschool expenditures totaling \$3,742 were reviewed;
- Title I expenditures totaling \$439,288 were reviewed;
- Title I SIA, Part A expenditures totaling \$17,323 were reviewed;

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- IDEA Basic expenditures totaling \$397,057 were reviewed; and
- IDEA Preschool expenditures totaling \$8,771 were reviewed.

GENERAL DISTRICT OVERVIEW OF USES OF TITLE I AND IDEA FUNDS

ARRA-Title I

The ARRA-Title I funds were utilized to provide professional development services for teachers and coaches in Grades 3-5. These teachers and coaches attended five sessions at the Rutgers Institute of School Improvement to learn about the following instructional strategies: identifying similarities and differences, summarizing and note taking, reinforcing effort and providing recognition, homework and practice, cooperative learning, nonlinguistic representations, setting objectives and providing feedback, generating and testing hypotheses, and cues, questions, and advanced organizers. The district will measure the success of these intensive professional development services by increased student learning as measured by benchmark assessments, classroom-level tests, and the Terra Nova.

ARRA-Title I SIA, Part A

The ARRA-Title I SIA funds were utilized for professional development services in the area of project-based learning. In addition, funds were utilized to purchase supplies to support these professional development initiatives.

Title I

The Title I funds were utilized for Basic Skills programs that focused on mathematics and language arts literacy and reading for elementary school students. Specifically, each Basic Skills teacher facilitates guided reading groups and small group instruction in the above instructional areas. Small groups are defined utilizing the data collected through assessments such as the Diagnostic Reading Assessments, Dynamic Indicators of Basic Early Literacy Skills, Running Records, monthly assessments, quarterly benchmarks, and teacher conferencing. Student gains are measured through improvement on state assessments, classroom quizzes, monthly assessments in reading and writing, mathematics unit assessments, teacher observations, and parent feedback. Facilitated by Basic Skills teachers, small group instruction is provided in mathematics and language arts literacy and reading. Student achievement is measured through increased numbers of students reaching proficiency on state assessments and teacher exams.

Teachers were provided professional development in the use of Running Records as a way to check students' comprehension and fluency. In addition, teachers were instructed in how to create benchmark assessments for mathematics that would be incorporated into their instructional practices. The success of the Basic Skills programs will be measured by the increase in the number of students who make adequate yearly progress.

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Title I SIA, Part A

The Title I SIA, Part A funds were utilized for a professional development program for teachers in each school designated as a school in need of improvement. In its annual needs assessment, the district identified the need for ongoing and sustained professional development, to include the ability of teachers to work regularly with teacher coaches. The professional development opportunities included topics such as: classroom management strategies, data analysis approaches to inform teaching and learning, differentiated instruction, effective behavior support, and implementation of enhanced instructional strategies. Pairing teachers with coaches afforded teachers the opportunity to work in collaboration with master teachers as they implemented and assessed new instructional strategies. Gains in achievement were assessed through multiple measures to include the following: continual data analysis across grades and curricular areas, state and local assessments, benchmark assessments, teacher accountability, technology assessments, collaborative teacher planning, parent feedback, and walk-through evaluations as recommended.

ARRA-IDEA Basic and Preschool

The ARRA-IDEA Basic funds were utilized for instructional supplies, testing kits for special education students, assistive technology, and enrichment field trips. Smart boards for all of the special education classrooms and two computer carts with 48 laptops have been purchased for the Structured Learning Experience (SLE) program. At the time of the monitoring, neither the Smart boards nor the computers had completely been placed in schools or fully utilized by the program. Funds were also used to enhance and continue to develop the district's SLE program and the Community Based Instruction.

The ARRA-IDEA Preschool funds were utilized for professional development programs and enrichment field trips. There were three Professional Development programs presented to the staff; differentiated instruction, assistive technology and behavior modification training. The enrichment field trips and the food rewards were tied to the behavior modification.

The anticipated benefits and students' performance measures will be reflected in:

- Improved teaching techniques
- Increased use of technology
- Increased parent involvement
- Increased student participation
- Better grades
- Better attendance
- Better behavior

IDEA Basic and Preschool

The IDEA Basic funds were utilized to provide teaching staff for self-contained classroom. The funds were also used to provide support services for students, a social worker, two speech therapists and an occupational therapist. Supplies and consultants were also allocated in this

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grant. All of these allocations are intended to assist the district in maintaining compliance as per student's Individualized Education Program (IEP), and increase student participation and academic achievement.

The IDEA Preschool funds were utilized for tuition and enrichment field trips enabling the preschoolers to have experiences outside the school environment.

DETAILED FINDINGS AND RECOMMENDATIONS

ARRA-Title I

The review in this area yielded no findings or recommendations.

Title I and NCLB

Finding 1:

Condition: The district did not provide documented evidence that it distributed its written parental involvement policy to its parents/guardians.

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

Required Action: The district must provide documented evidence as to how it distributed its written parent involvement policy to its parents/guardians to the NJDOE for review.

Finding 2:

Condition: The district did not provide sample parent-school compacts from each of its Title I funded schools.

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

Required Action: The district must provide sample copies of its parent-school compacts from all its funded schools to the NJDOE for review.

Finding 3:

Condition: The district did not provide documentation that it convened its required Annual Title I Parent meeting.

Citation: NCLB §1118: *Parental Involvement (Local Educational Agency Policy)*.

Required Action: The district must convene its required Annual Title I Parent meeting. The district must submit the required meeting minutes/notes, sign in sheets, and agenda from this meeting to the NJDOE for review.

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Finding 4:

Condition: The district could not identify the funding source(s) for the following parental involvement activities: ICAT KIDS; Stop the Violence Community Block Party (hosted by a disc jockey and at which tickets to Great Adventure were provided); and Superintendent's Town Hall Meeting (at which free book bags and school supplies were distributed).

Citation: OMB Circular No. A-87: *Cost Principles for State, Local, and Indian Tribal Governments*, Section 14, Entertainment.

Required Action: The district must provide evidence of the funding source(s) for the above parental involvement activities. Based on this evidence, if Title I, Part A funds were utilized to fund any of the above parental involvement activities, the district must immediately reverse these expenditures by using state/local funds to cover the charges for these unallowable entertainment related costs.

Finding 5:

Condition: The district did not provide documented evidence that it met the provisions regarding academic services to eligible nonpublic school students as outlined in *NCLB* Section 1120: *Participation of Children Enrolled in Private Schools*.

Citation: NCLB §1120: *Participation of Children Enrolled in Private Schools* and Title IX §9501 *Participation by Private Children and Teachers*.

Required Action: The district must provide documented evidence to show how it determined the number of district children from low-income families attending nonpublic schools, as well as verify that timely and meaningful consultation occurred with the nonpublic school officials and decisions regarding the academic services were reached based on this consultation. The district must submit copies of the documented evidence, including the Affirmation of Consultation forms and, if necessary, the Nonpublic School Refusal of Funds forms to the NJDOE for review.

Finding 6:

Condition: The district could not provide documented evidence on the criteria used to select/identify students to receive Title I services in nonpublic schools.

Citation: NCLB §1120 (a)(1): *Participation of Children Enrolled in Private Schools (General Requirement)*.

Required Action: The district must provide a list of the multiple educationally related criteria it utilized to identify its nonpublic school students who were eligible for Title I services. The district must submit the required selection criteria to the NJDOE for review.

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Finding 7:

Condition: The district could not provide documentation that the annual consultation meeting for nonpublic school services was convened (i.e., invitational letter, meeting minutes, sign in sheets, and agenda).

Citation: NCLB §1120 (b): *Participation of Children Enrolled in Private Schools.*

Required Action: The district must maintain records that provide documented evidence that it has convened its annual consultation with its nonpublic school colleagues. The district must submit copies of the documented evidence to the NJDOE for review.

Finding 8:

Condition: The district utilized Title I, Part A funds for the purchase of Instructional Equipment (i.e., Smart boards) for one of its nonpublic schools, which is an unallowable cost under Title I, Part A.

Citation: NCLB §1120 (A)(b)(1): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non-Federal Funds).*

Required Action: The district must immediately recover the Smart boards from the nonpublic school or offer the nonpublic school to purchase them at fair market value. The district must provide evidence that this action was completed to the NJDOE for review.

Finding 9:

Condition: The district did not provide a complete list of eligible students who participated in the SES program.

Citation: NCLB §1116 (e)(C): *Supplemental Educational Services.*

Required Action: The district must immediately supply a complete list of eligible students who participated in the SES program to the NJDOE for review.

Finding 10:

Condition: The district could not provide documented evidence that it tracked the expenditure of Title I, Part A funds for the provision of professional development services. In addition, the district could not provide documented evidence that these professional development services supported the identified priority problems as listed in the district's comprehensive needs assessment and Title I Unified Plans.

Citation: NCLB §1114 (4)(D): *Professional Development.*

Required Action: The district must provide to the NJDOE for review documented evidence that it utilized its professional development allocation to provide meaningful, ongoing, and job-

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embedded professional development opportunities, which supported the identified priority problems as listed in its comprehensive needs assessment and Title I Unified Plans.

ARRA-IDEA Basic and Preschool

Finding 11:

Condition: ARRA-IDEA funds were used to provide professional development for the teachers in the alternative education program and for a behavior modification program which included field trips and snacks as rewards. The alternative education program serves both special and general education students. Alternative education programs are general education initiatives and IDEA grant funds cannot be utilized to support general education programs.

Citation: 34 CFR§ 300.1 (d).

Required Action: An alternative program is a general education initiative (NJAC 6A:16-9). IDEA grant funds cannot be utilized for general education programs. The district should identify the current year costs for the alternative education program paid for with IDEA funds and transfer local funds in that amount to reimburse the IDEA grant funds account. In the future, the district has to determine how the special education students are benefitting from the program, analyze the cost of this program and determine what costs attributable to the special education students are allowable under IDEA.

Finding 12:

Condition: The enrichment field trips provided to the special education students using ARRA-IDEA funds did not have supporting documentation that they were aligned with the district's curriculum. Additionally, the students had to earn and accumulate points through an award system to attend these trips. All special education students are entitled to a Free Appropriate Public Education [FAPE 300.1(a)] and all of the students should have been able to attend the trips if they were part of their educational program. These trips included Yoga classes, two bowling trips, Medieval Times, New Jersey Performing Arts Center and a buffet lunch, Rainforest Café, Adventure Aquarium, Philadelphia Zoo and a barbeque picnic.

Citation: 34 CFR § 300.1 (d).

Required Action: In the future, all special education students should be able to attend field trips that are part of the educational program that are funded by ARRA-IDEA and IDEA funds. Field trips included in the grant application must have documentation that they support and are aligned to the district's curriculum.

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IDEA Basic and Preschool

Finding 13:

Condition: The inclusion preschool classes consisting of both general and special education students attended preschool class trips. The admission and the transportation costs were paid with both IDEA and ARRA-IDEA funds. IDEA and ARRA-IDEA funds can only be used to benefit the special education students in the district. The admission and transportation cost for a field trip is not considered incidental learning by general education students when IDEA funds are used in an inclusion setting.

Citation: 34 CFR § 300.208 (b) (1) *Permissive use of Funds.*

Required Action: In the future, the district should use state and local resources for costs related to general education students.

Finding 14:

Condition: The district has not established a method to provide evidence of the impact of the IDEA Basic and Preschool or ARRA-IDEA Basic and Preschool funded services will have on students. They have not established measurements for success for activities funded by the grant.

Citation: 34 CFR § 300.202.

Required Action: The district must have a plan for the evaluation of each activity specified in the grant application. The district can consider using individual progress reports towards the IEP goals and objectives, pre and post test scores, report cards and classroom observations.

Finding 15:

Condition: The number of the nonpublic students listed in the grant application as served through the IDEA and ARRA-IDEA grants does not match documentation presented for review. The number of non public students reported for the IDEA Basic and ARRA-IDEA Basic grant application is 390. The district stated that this was a clerical error and the actual number is 30. According to the 2009-2010 service plans 10 students received services under IDEA Basic; however, based on the Request for Technology, Instructional Materials and Supply forms there were 14 Sisters' Academy students and one Our Lady of Mount Carmel School student who received services under the IDEA Basic grant. Sisters' Academy is not listed in the ARRA-IDEA grant application although materials, supplies and technology have been provided.

Citation: 34 CFR§ 300.130-300.144.

Required Action: The grant application needs to reflect all of the nonpublic schools served. The Location/Times/Benefit page of the application needs to include the benefits afforded to the students in all schools. The number of students receiving services needs to match the number of students with Service Plans.

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Finding 16:

Condition: The IDEA Basic consolidated grant application did not include the assurance for preschool nonpublic zero count. There was no preschool allocation; however, seven preschool students were reported as served.

Citation: IDEA Regulations 34CFR §300.130-300.144.

Required Action: The IDEA Basic consolidated grant must include the assurance for preschool nonpublic zero count. The seven preschool aged students receiving services may be counted as receiving services from the IDEA Basic proportionate share (students 3-21 years can be served from this allotment).

Finding 17:

Condition: The “Consent to Implement” page of the Service Plans only reflected IDEA Basic services. There were no lists of students receiving ARRA IDEA services and no ARRA services identified in the Service Plans.

Citation: IDEA Regulations 34 CFR §300.130-300.144.

Required Action: The district needs to develop separate lists of students receiving services through IDEA and ARRA-IDEA. Services provided through the grant funds need to match the services listed in the IDEA and ARRA-IDEA grant applications. The “Consent to Implement” page needs to reflect each funding stream separately.

Financial Management and Reporting

Finding 18:

Condition: The district does not maintain formal written policies and procedures covering periodic review of suspended/disbarred vendors and reimbursement requests for federal funds from the Electronic Web Enabled Grant system.

Citation: Education Department General Administrative Regulation (EDGAR) Part 80.20 - Standards for Financial Management Systems and New Jersey Administrative Code 6A:23A-6.6 - Standard Operating Procedures for Business Functions.

Required Action: The district must develop and maintain complete written policies and procedures which as part of internal controls provides reasonable assurance that the following objectives are being achieved: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.

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Finding 19:

Finding: The district staff charged to the ARRA-IDEA, ARRA-Title I, IDEA Basic and Title I programs were not approved by a board of education resolution for the 2009-2010 school year. The district did approve the staff for the 2010-2011 school year.

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 develop policies and procedures to ensure all staff funded with federal grant revenue are approved annually by a board of education resolution.

Finding 20:

Condition: The district's contract with the Monmouth/Ocean Educational Services Commission (MOESC) for services to students with disabilities is based on the total amount of funding received by the district. The contract should be based on the type and quantity of services to be provided.

Citation: IDEA Regulations 34CFR §300.130-300.144

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

Finding 21:

Condition: The district was not tagging applicable equipment purchases as being purchased with federal funds. In addition, the district did not segregate fixed assets purchased with federal funds in their fixed asset inventory.

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 must be labeled as such and segregated in the district's fixed asset inventory.

Finding 22:

Condition: The district's tracking procedures for purchased technology for nonpublic schools are not operating as intended. The list provided by the district did not identify Title I and IDEA nonpublic technology equipment purchase during our review period.

Citation: 34CFR §300.111.

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Required Action: The district must implement the tracking procedures for purchased nonpublic schools technology equipment. The district must be able to at anytime locate all the equipment that was purchased with Title I IDEA and IDEA nonpublic funds.

Recommendation 1:

Under the New Jersey's Public School Contracts Law (PSCL) districts are not required to advertise for bids or competitively contract the provision of goods and services by vendors on the state contract list. In accordance with the PSCL (N.J.S.A. 18A:18A:10(a)), a board of education may place its order with a vendor offering the lowest price, including delivery charges, that best meets the requirements of the board of education. However, for ARRA and all federal funds, districts need to review 34 CFR Part 80.36 on procurement requirements. The federal procurement regulations under this section do not include all the exemptions allowed under the PSCL and therefore, it is our understanding these federal regulations require districts to competitively contract or bid all goods and services over the bid threshold, whether exempt under PSCL or not. The federal rules do include provisions for procurement by "noncompetitive proposals" but only under certain circumstances. The department has requested clarification from the federal government regarding vendors on the state contract list and we are still waiting for a definitive response. It is the department's position and recommendation to the federal government that such contracts do not need any additional documentation beyond the statutory requirement under N.J.S.A. 18A:18A:10(c) that prior to placing orders, the board of education shall document with specificity that the goods and services selected best meet the requirements of the board of education.

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

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

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of all findings and implementation of all recommendations contained in this report.

If you have any questions, please contact Ronald Fisher at (609) 777-3723 or via email at Ronald.Fisher@doe.state.nj.us.