

NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF CONTROVERSIES AND DISPUTES

IN THE MATTER OF THE TENURE HEARING OF:

SCHOOL DISTRICT OF THE CITY OF
JERSEY CITY, HUDSON COUNTY

Petitioner

and

REGINA ROBINSON

Respondent

**OPINION
AND
AWARD**

Agency Docket No. 152-5/24

**Before
Felice Busto
Arbitrator**

Appearances:

For the Petitioner:

Adam S. Herman, Esq.
Adams Lattiboudere Croot & Herman, LLC

For Respondent:

Stephen J. Edelstein, Esq.
Weiner Law Group

This proceeding arises from tenure charges filed by the School District of the City of Jersey City [the “District” or the “Board”] against Regina Robinson [“Respondent” or “Robinson”], a tenured employee of the Board. The tenure charges alleging unbecoming conduct, misconduct and other just cause were certified by the Board of Education on May 25, 2024. D. 1. Respondent filed an Answer to the Charges on June 17, 2024. D.2. On June 17, 2024, in accordance with N.J.S.A. 18A:6-16, I was appointed by the Office of Controversies and Disputes to hear and decide this case.

A pre-hearing telephone conference was held on June 25, 2024. Eight days of arbitration hearings were held on September 23, 24 October 16, 17, November 21 and 26, 2024, at the Franklin M. Marshall School in Jersey City, New Jersey. Further hearings were held on December 16, 2024 and January 6, 2025 at the offices of Hudson Court Reporting in Woodbridge, New Jersey. A stenographic record was made of the hearings and a certified transcript was prepared. (Volumes I through VIII).¹

At the hearings, each party had a full and fair opportunity to present testimony orally, cross-examine witnesses and submit documentary evidence into the record. The District presented testimony from Dr. Norma Fernandez, Superintendent, Dr. Dennis Frohnapfel, Acting Business Administrator, Jeffrey C. Bliss, CPA, Lerch, Vinci & Bliss, LLP, Rafael Augusto, Director of Contractual Operations, Kahren Tangonan, Clerk, Business Office, Jennifer Zeligson, Director, Food and Nutrition, John. C.T. Chester, Consultant, and Maurizio Canto, CPA, Donahue, Gironda Doria & Tompkins LLC.

¹ On January 10, 2025, the parties held a telephone conference with the arbitrator during which time additional exhibits were entered into the record. Citations to the Transcript will be denominated as Vol. ____, (page) ____; District Exhibits will be cited as D. ____ and Respondent’s Exhibits will be cited as R. ____.

Regina Robinson, Business Administrator, also provided testimony. Time extensions and requests to hear and decide this matter were timely requested and granted by the Office of Disputes and Controversies. The District and Respondent submitted post-hearing briefs on March 31, 2025 and Reply Briefs on April 11, 2025 whereupon the record was closed.

BACKGROUND

The Jersey City Public Schools District is one of the largest school districts in New Jersey. It has an annual budget of approximately one billion dollars, with 5000 employees and 45 schools and facilities. The Business Office has two divisions—Operations which includes facilities transportation, food service, security and administrative services and Financial which includes budget, purchasing accounting, accounts payable and payroll. The Business Administrator supervises 25 supervisors and over 100 employees. The Business Administrator reports to the Superintendent.

Respondent Regina Robinson has been employed by the District as Business Administrator since 2017. Prior to being employed by the Jersey City School District, Respondent had previously been employed as the Business Administrator for Camden and Lakewood school districts. Respondent has an annual contract which was renewed every year by the Board of Education until April 2022. D. 18. Although her employment contract provides for an annual evaluation she received only one evaluation in 2017-2018.²

²Superintendent Marcia Lyles issued Respondent a satisfactory evaluation. T. Vol. VII, 14. Respondent later served under Superintendent Franklin Walker until his retirement in 2021.

District policy 1320 sets forth the duties of the Business Administrator; D. 6; see *also* D. 19. The Business Administrator is the Chief Financial Officer of the District and oversees the District's one billion dollar budget. The Business Administrator creates a budget each year which is revised and ultimately approved by the Board of Education.

In 2021 complaints regarding Respondent's job performance began to emerge. In the spring of 2022, the complaints increased from organizations, vendors and staff regarding Respondent's failure to perform critical functions of her position. Respondent was placed on administrative leave in August 2022.

After Respondent had been placed on administrative leave in August 2022, the District hired Dr. Dennis Frohnafel in mid-September 2022 as Acting Business Manager. He was immediately confronted with numerous financial emergencies which are the subject of the Charges including delinquent taxes, millions of dollars owed to utilities, unpaid vendors, unpaid health insurance premiums and other issues. The evidence established, as will be discussed in more detail below, that he was able to restore the financial and other operations of the Business Office with the existing staff within weeks, and in some cases, a few months after his arrival.

In January 2024, Twenty-Three tenure charges were filed by Superintendent Fernandez but they were not certified by the Board of Education. R. 3. On April 25, 2024, Respondent was served with the instant Charges which contain Forty-Two Counts of conduct unbecoming misbehavior, neglect of duty and other just cause which were certified by the Board of Education. D 1.

SPECIFICATION OF CHARGES

COUNT ONE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO ADEQUATELY PERFORM DUTIES AS THE DISTRICT'S SCHOOL BUSINESS ADMINISTRATOR

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

1. Ms. Robinson was hired as the District's School Business Administrator in October 2017.
2. At all times relevant, Ms. Robinson has been employed by the District as the School Business Administrator.
3. At all times relevant, Ms. Robinson, as the School Business Administrator, was responsible for the business affairs of the District, for managing the District budget, and for all the areas of the school business office, including but not limited to the following:
 - Assistant Business Administrator
 - Budget
 - Accounts Payable
 - Accounts Receivable
 - Purchasing/Contract Administration
 - Payroll
 - Health Insurance and Services
 - Competitive Grants
 - Pupil Transportation
 - Food Service Department
 - Safety and Insurance
 - Maintenance and Custodial Services
 - Technology/Information Systems
 - Security
 - Architectural
 - Facilities and Capital Projects
 - Administrative Services – Copy Room and other printed materials.
 - Drivers and interoffice mail
 - Executive Controller and Executive Assistant
 - Responding to Open Public Records Act ("OPRA") Requests
4. At all times relevant, Ms. Robinson was responsible for providing leadership and direction to the Business Office staff.
5. In the spring of 2022, numerous complaints from organizations, vendors, and staff in the Business Office led the Superintendent, with the support of all nine members of the Board of Education, to place Ms. Robinson on administrative leave in August of that year.

6. After years of State control, these complaints and allegations endangered the return to local control.
7. Additionally, a dozen employees in the Business Office wrote to the Board members, sharing their concerns about inefficiency, harassment, and abuse by Ms. Robinson.
8. At all times relevant, Ms. Robinson failed to properly perform her duties as School Business Administrator.
9. Ms. Robinson failure to properly perform her duties as School Business Administrator is revealed in the findings stemming from external audits conducted for the fiscal year ending June 30, 2022.
10. External annual audits were conducted for the fiscal year ending June 30, 2022, which revealed significant deficiencies associated with the Business Office, under Ms. Robinson's leadership.
11. The District's annual and operation audits revealed that the school district's financial resources were not managed effectively and efficiently.
12. Financial transactions were not conducted in accordance with applicable laws, regulations, and policies.
13. Ms. Robinson regularly failed to submit the treasurer and secretary reports or certify the funds on a regular basis.
14. One audit performed was an Auditor's Management Report ("AMR") on Administrative Findings—Financial Compliance and Performance for the fiscal year ending June 30, 2022.
15. The other audit performed was the Annual Comprehensive Financial Report ("ACFR") issued for the fiscal year ending June 30, 2022.
16. The AMR identified twenty-three (23) findings as it pertained to the Business Office.
17. The ACFR identified eight (8) findings, of which three (3) were considered by the auditors to be material weaknesses in internal control, one (1) considered a material weakness in internal control and material non-compliance, three (3) considered significant deficiencies in internal control; and one (1) considered material non-compliance.
18. The AMR identified an additional fifteen (15) findings as it pertained to the Business Office.
19. As a result of these two (2) audits, a Corrective Action Plan ("CAP") was instituted and approved by the Jersey City Board of Education on May 22, 2023.
20. Under the category of Administrative Practices and Procedures, AMR Finding 2022-001 revealed instances where surety bond coverage requirements and minimums for certain positions was not in place or below required minimums.
21. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-002 revealed during expenditure testing that the invoice or supporting documentation did not agree to the amount paid to the vendor.

22. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-003 revealed during expenditure testing checks were not presented on a bills' list resolution for Board of Education approval.
23. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-004 and ACFR Finding 2022-002 revealed material non-compliance as required payroll and excise tax payments were not timely made. Said finding noted that the District has been assessed penalties by the IRS for instances of noncompliance with IRC and an existing compromise agreement had been revoked, resulting in the further assessment of penalties from prior instances being reinstated.
24. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-005 revealed payroll testing of twenty-six (26) employee files not being available for review.
25. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-006 revealed that overtime costs were approved after being incurred without pre-approval or documentation on whether costs were necessary and reasonable.
26. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-007 revealed that documentation on terminations were not readily available for review.
27. AMR Finding Under the category of Financial Planning, Accounting and Reporting, 2022-008 revealed the failure to obtain SOC Type 2 reports on internal financial reporting controls for third party administrators of tax-sheltered payroll contributions.
28. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-009 and ACFR Finding 2022-001 revealed a material weakness/repeat finding that the Business Office did not aggregate compensated absences or calculate value of liability at year-end for reporting purposes and monitoring the accuracy and completeness of compensated absences tracking.
29. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-010 revealed invoices or evidence of orders not being available in electronic purchasing systems which had to be manually searched and found or considered to be temporarily missing.
30. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-011 and ACFR Finding 2022-004 revealed that the District was not processing payments for costs incurred for utilities in a timely manner and did not avoid budget over-expenditures by adequately funding budget appropriations designated for utility costs.
31. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-012 revealed that travel costs were not pre-

- approved in accordance with District policy and documentation maintained for review.
32. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-013 and ACFR Finding 2022-003 revealed a material weakness/repeat finding that monitoring and closing procedures were not being performed to review bank reconciliations and agree balances to general ledger on a regular and timely basis.
 33. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-014 and ACFR Finding 2022-005 revealed a material weakness/repeat finding that monitoring or closing procedures were not being performed to review accounting of grant expenditures and receivables for accuracy, completeness, and rights. Moreover, expenditures and receivables were not being reviewed in aggregate nor compared to individual reporting to granting sources.
 34. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-015 and ACFR Finding 2022-006 revealed a significant deficiency in internal controls finding that the District was not accurately reflecting adjustments to expenditures at year-end for appropriate allocations of school-wide blended resources in final expenditure reports for the Elementary and Secondary Education Act ("ESSA").
 35. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-016 revealed that the Business Office submitted resolutions for Board of Education approval to go out to bid without first determining appropriations of availability of funds.
 36. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-017 revealed that W-9 forms for vendors were not readily available for review for compliance with IRC.
 37. Under the category of Financial Planning, Accounting and Reporting, AMR Finding 2022-018 revealed that the District was missing business registration certificates for all vendors paid in excess of fifteen percent (15%) of the bid threshold.
 38. Under the category of Unemployment Compensation Insurance Trust Fund, AMR Finding 2022-019 revealed that unemployment claims were not adequately reviewed, processed and/or disputed on a timely basis.
 39. Under the category of Pupil Transportation, AMR Finding 2022-020 revealed that information on special education students being transported were not adequately provided or monitored on a live basis to the transportation department for accuracy and completeness between the special education department and transportation department to ensure accuracy of students reported on District Report of Transported Resident Students ("DRTRS").
 40. Under the category of Pupil Transportation, AMR Finding 2022-021 revealed that the District did not apply timely for reimbursement of

allowable costs incurred for special services to students over 21 years if age available through the grant for additional or compensatory special education and related services for students with disabilities offered through the United States Department of Treasury.

41. Under the category of Facilities and Capital Projects, AMR Finding 2022-022 and ACFR Finding 2022-007 revealed a significant deficiency in internal controls as the District was not maintaining fixed assets subsidiary ledger on a live basis nor performing periodic inventory to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.
42. Under the category of Self-Insurance, AMR Finding 2022-023 and ACFR Finding 2022-008 revealed a significant deficiency in internal controls as the District was not obtaining nor adequately estimating liability for claims incurred but not reported (run-off) for self-insurance of employee health benefit plan.
43. Ms. Robinson's actions and/or inactions as Business Administrator has resulted in adverse audit findings demonstrating deficiencies necessitating a CAP.
44. Ms. Robinson's actions and/or inactions as Business Administrator has resulted in millions of dollars in liabilities that the District has had to pay or will have to pay.
45. Ms. Robinson's actions and/or and inactions are sufficiently egregious to warrant termination. Ms. Robinson has caused considerable damage to the District's Business Office and the District as a whole.
46. Ms. Robinson is not fit to serve as the District's School Business Administrator.
47. Ms. Robinson's actions and/or inactions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWO

NEGLECT OF DUTY FOR FAILURE TO ADEQUATELY PERFORM DUTIES AS THE DISTRICT'S SCHOOL BUSINESS ADMINISTRATOR

Ms. Robinson is guilty of Neglect of Duty by way of the following.

48. The District repeats and reiterates the allegations as set forth above.
49. The allegations set forth in Count One constitute neglect of duty.

50. Ms. Robinson's actions and/or inactions are sufficiently egregious to warrant termination.
51. Ms. Robinson's actions and/or inactions demonstrate that she is not fit to serve as the District's School Business Administrator.
52. Ms. Robinson's actions and/or inactions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THREE

CONDUCT UNBECOMING AND/OR MISCONDUCT FAILURE TO FILE MANDATORY FEDERAL TAX RETURNS ON BEHALF OF THE DISTRICT

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following.

53. The District repeats and reiterates the allegations as set forth above.
54. The District is self-insured for health insurance benefits.
55. Entities that are self-insured are required to pay an annual Federal tax called the Patient Centered Outcomes Research Institute ("PCORI") fee to the Internal Revenue Service ("IRS"). This fee is due on July 31st of each year and is required to be accompanied by IRS Form 720.
56. For tax years 2019, 2020, 2021, and 2022, Ms. Robinson failed to file IRS Form 720 and failed to cause anyone in her department to file IRS Form 720.
57. The failure to file the appropriate tax form for the PCORI fee for each year resulted in a liability to the school district in the amount of \$102,373.85 plus penalties and interest in the amount of \$49,079.80 for a total due to the IRS in the amount of \$151,453.65.
58. This liability was finally paid in 2023 by the current Acting Business Administrator.
59. Ms. Robinson's actions are sufficiently flagrant and egregious to warrant termination. Ms. Robinson has caused considerable damage to the District's Business Office and the District as a whole.
60. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
61. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FOUR

NEGLECT OF DUTY FOR FAILURE TO FILE MANDATORY TAX RETURNS ON BEHALF OF THE DISTRICT

Ms. Robinson is guilty of Neglect of Duty by way of the following:

62. The District repeats and reiterates the allegations as set forth above.
63. The allegations set forth in Count Three constitute neglect of duty.
64. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
65. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
66. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FIVE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO REMIT THE DISTRICT'S EMPLOYMENT, PAYROLL AND/OR EXCISE TAXES ON A TIMELY BASIS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

67. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to remit employment taxes, payroll taxes and excise taxes to the Federal Government on a timely basis.
68. The District repeats and reiterates the allegations as set forth above.
69. The Internal Revenue Code ("IRC") requires payroll and excise taxes to be paid by strict deadlines and automatically assesses penalties for late payments.
70. Additionally, the Internal Revenue Service ("IRS") has the authority to revoke any compromise agreements when penalties are assessed for the same noncompliance such agreements were related to.
71. Beginning in the second quarter of 2020, Ms. Robinson failed to ensure that these tax payments were made on a timely basis.

72. Prior to Ms. Robinson's employment, in 2007-2009, the District had failed to make timely payments. When this was discovered, as part of the solution, the IRS agreed to forego assessing penalties and interest in the amount of \$11,073,058.00 and suspended charging the District for these provided that annual taxes were paid on time for five (5) years.
73. Ms. Robinson was aware of this agreement with the IRS and was further aware that failure to pay annual taxes would result in the District being assessed the full balance of what was being held in abeyance from 2007-2009.
74. Ms. Robinson was aware of this agreement with the IRS and was further aware that failure to pay these annual taxes would result in the District being assessed the full balance of what was being held in abeyance from 2007-2009.
69. Despite the District's agreement with the IRS, Ms. Robinson failed to ensure that employment taxes be remitted to the IRS on a timely basis in the amount of \$3,447,389.60. Indeed, Ms. Robinson refused to authorize business office staff to remit the taxes on a timely basis. Despite staff warnings that penalties would incur with late filings, Ms. Robinson repeatedly held up the remittance of payments.
70. As a result of Ms. Robinson's failure to remit these tax payments in a timely manner, the IRS imposed the old penalties and interest in the amount of approximately \$11,073,058. Thus, in addition to the old payments due, the District is now faced with payment of additional taxes, penalties and interest for a grand total of approximately \$14,520,447.60.
71. Ms. Robinson's failure to permit the payment of taxes in a timely manner has caused irreversible damage to the District's finances. Ms. Robinson has caused significant damage to the District's Business Office and the District as a whole.
72. Ms. Robinson's failure to permit the payment of taxes in a timely manner has also caused that the District to expend money on penalties and interest instead of using the resources for the education of children.
73. Ms. Robinson's actions have resulted in penalties by the IRS for instances of noncompliance with IRC and an existing compromise agreement has been revoked, resulting in further assessment of penalties from prior instances being reinstated.
74. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
75. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
76. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in

determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT SIX

NEGLECT OF DUTY FOR FAILURE TO REMIT THE DISTRICT'S EMPLOYMENT, PAYROLL AND/OR EXCISE TAXES ON A TIMELY BASIS

Ms. Robinson is guilty of Neglect of Duty by way of the following:

77. The District repeats and reiterates the allegations as set forth above.
78. The allegations set forth in Count Five constitute neglect of duty.
79. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
80. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
81. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT SEVEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY THE DISTRICT'S ELECTRIC AND GAS BILLS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following.

82. The District repeats and reiterates the allegations as set forth above.
83. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that invoices for Public Service Electric and Gas (PSE&G) are paid on a timely basis.
84. A School District is required to ensure that all buildings are properly heated and that electricity is available at all times.
85. At all times relevant, Ms. Robinson was aware that she was not budgeting sufficient funds to pay for the District's annual expenditure of approximately \$6 million for use of electric and gas in all the district's facilities.
86. Business Office staff repeatedly alerted Ms. Robinson as to the past due nature of the invoices, yet Ms. Robinson refused to properly

budget for the full amount needed on an annual basis for these services.

87. Knowing that the District spent approximately \$6 million each year with PSE&G, Ms. Robinson only budgeted approximately \$3 million each year. As a result, there was never enough available to pay the PSE&G bills.
88. It was determined that the Business Office was not processing payments for utility costs incurred in a timely matter.
89. It was determined that the Business Office was not reporting complete balance outstanding due to insufficient budget appropriations designated for utility costs.
90. An independent audit determined that approximately six (6) months of utilities services were in arrears and adjusted as expenditures and liabilities, causing over-expenditures of budget appropriations.
91. When the current Acting School Business Administrator met with representatives of PSE&G, he was told that in previous conversations PSE&G had already forgiven approximately \$300,000 from billings in the summer of 2019 when Ms. Robinson promised to pay the bills on time.
92. Ms. Robinson's deliberate creation of a shortfall in the utilities budget is conduct unbecoming to a School Business Administrator.
93. Ms. Robinson's failure to permit the payment of the utilities bills in a timely manner has caused irreversible damage to the finances of the District. Ms. Robinson has caused significant damage to the District's Business Office and the District as a whole.
94. Ms. Robinson's failure to permit the payment of the utilities bills in a timely manner has also caused the District to expend money on penalties and interest instead of using the resources for the education of children.
95. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
96. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
97. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT EIGHT

NEGLECT OF DUTY FOR FAILURE TO PAY THE DISTRICT'S ELECTRIC AND GAS BILLS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following.

98. The District repeats and reiterates the allegations as set forth above.
99. The allegations set forth in Count Seven constitute neglect of duty.
100. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
101. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
102. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT NINE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY THE DISTRICT'S WATER BILLS.

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

103. The District repeats and reiterates the allegations as set forth above.
104. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that invoices for the Jersey City Municipal Utilities Authority (JCMUA) are paid on a timely basis.
105. The JCMUA provides water to the District.
106. A school district is required to ensure that all buildings have water available at all times.
107. At all times relevant, Ms. Robinson was aware that she was not budgeting sufficient funds to pay for the District's annual use of water.
108. Business Office staff repeatedly alerted Ms. Robinson as to the past due nature of the invoices, yet Ms. Robinson refused to properly budget for the full amount needed on an annual basis for water.
109. As a result of Ms. Robinson's conduct, there was never enough funds available to pay the JCMUA bills.
110. It was determined that the Business Office was not processing payments for utility costs incurred in a timely matter.

111. It was determined that the Business Office was not reporting complete balance outstanding due to insufficient budget appropriations designated for utility costs.
 112. An independent audit determined that approximately six (6) months of utilities services were in arrears and adjusted as expenditures and liabilities, causing over-expenditures of budget appropriations.
 113. When the Acting School Business Administrator met with representatives of JCMUA, he was advised that the School District owed approximately \$1,200,000 in unpaid bills that were incurred while Ms. Robinson was in charge of the Business Office.
 114. Ms. Robinson's deliberate creation of a shortfall in the water budget is Conduct Unbecoming and/or Misconduct by a School Business Administrator.
 115. Ms. Robinson's failure to permit the payment of the water bills in a timely manner has caused irreversible damage to the finances of the District. Ms. Robinson has caused significant damage to the District's Business Office and the District as a whole.
 116. Ms. Robinson's failure to permit the payment of the water bills in a timely manner has also caused that the District to spend money on penalties and interest instead of using the resources for the education of children.
 117. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 118. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
 119. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TEN

NEGLECT OF DUTY FOR FAILURE TO PAY THE DISTRICT'S WATER BILLS

Ms. Robinson is guilty of Neglect of Duty by way of the following:

120. The District repeats and reiterates the allegations as set forth above.
121. The allegations set forth in Count Nine constitute neglect of duty.
122. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
123. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.

124. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT ELEVEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO MAINTAIN INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

125. The District repeats and reiterates the allegations as set forth above.
126. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to supervise accounting functions.
127. Ms. Robinson failed to ensure design and operation of controls to monitor accounting of grant expenditures and receivables for accuracy and completeness.
128. The accounting for grant expenditures and receivables had various expenditures and resulting receivables in excess of funds available for grants.
129. An audit revealed that \$2,428,203 of accounts receivable were adjusted in aggregate to agree to balances determined to be collectible.
130. An audit revealed additional uncollectible grants receivable balances that could not be accurately determined.
131. As a result of Ms. Robinson's actions and/or inactions, the District did not have accounting of grant expenditures and receivables reviewed in aggregate nor compared to individual reporting to grant sources.
132. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
133. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
134. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWELVE

NEGLECT OF DUTY FOR NOT MAINTAINING INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of Neglect of Duty by way of the following:

135. The District repeats and reiterates the allegations as set forth above.
136. The allegations set forth in Count Eleven constitute neglect of duty.
137. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
138. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
139. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTEEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO MAINTAIN INTERNAL CONTROL OVER FINANCIAL REPORTING.

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

140. The District repeats and reiterates the allegations as set forth above.
141. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to supervise accounting functions.
142. Ms. Robinson failed to ensure that Elementary and Secondary Act ("E.S.E.A.") final expenditure reports accurately reflected adjustments to expenditures at year end for appropriate allocations of schoolwide blended resources.
143. An audit revealed that E.S.E.A. Title I Part A Basic had \$1,407,980 in schoolwide surplus allocated at June 30, 2022 of which none was reported in 2021 or 2022 final expenditure report.
144. As such, \$1,407,980 in expenditures were reported as unearned revenue and may be due back to grantor if not corrected in succeeding fiscal final year expenditure reports.
145. Ms. Robinson failed to incorporate resulting 2021 adjustments to schoolwide blended resource expenditures in 2021 or 2022 fiscal year final expenditure reports.
146. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.

147. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
148. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FOURTEEN

NEGLECT OF DUTY FOR NOT MAINTAINING INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of Neglect of Duty by way of the following:

149. The District repeats and reiterates the allegations as set forth above.
150. The allegations set forth in Count Thirteen constitute neglect of duty.
151. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
152. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
153. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FIFTEEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO MAINTAIN INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

154. The District repeats and reiterates the allegations as set forth above.
155. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to supervise accounting functions.
156. Ms. Robinson failed to ensure that a fixed assets subsidiary ledger was maintained on a live basis.
157. Ms. Robinson failed to ensure that a periodic inventory was performed to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.

- 158. Ms. Robinson failed to ensure that a fixed assets appraisal report was prepared. and failed to ensure that an updated fixed assets subsidiary ledger from prior years was updated.
 - 159. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 - 160. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
 - 161. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT SIXTEEN

NEGLECT OF DUTY FOR NOT MAINTAINING INTERNAL CONTROL OVER FINANCIAL REPORTING.

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 162. The District repeats and reiterates the allegations as set forth above.
- 163. The allegations set forth in Count Fifteen constitute neglect of duty.
- 164. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 165. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 166. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT SEVENTEEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 167. The District repeats and reiterates the allegations as set forth above.
- 168. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to supervise accounting functions.

- 169. Ms. Robinson failed to adequately estimate liability for claims incurred but not reported for self-insurance of employee health benefit plan.
 - 170. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 - 171. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
 - 172. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT EIGHTEEN

NEGLECT OF DUTY FOR NOT MAINTAINING INTERNAL CONTROL OVER FINANCIAL REPORTING

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 173. The District repeats and reiterates the allegations as set forth above.
- 174. The allegations set forth in Count Seventeen constitute neglect of duty.
- 175. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 176. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 177. Ms. Robinson's actions are of the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT NINETEEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO COMPLY WITH ORDER ISSUED BY THE NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 178. The District repeats and reiterates the allegations as set forth above.

179. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that facilities be inspected by the New Jersey Department of Environmental Protection ("NJDEP").
180. Ms. Robinson failed to respond to NJDEP requests resulting in the District having to enter into an Administrative Consent Order to pay \$100,000 plus interest in fines for failure to correct numerous deficiencies in several schools.
181. By way of example:
 - November 5, 2020 – compliance evaluation to which Ms. Robinson did not respond;
 - April 7, 2022 – second notice of violation to which Ms. Robinson did not respond;
 - December 1, 2020 – compliance evaluation to which Ms. Robinson did not respond;
 - December 3, 2020 – compliance evaluation to which Ms. Robinson did not respond; and
 - December 9, 2020 – compliance evaluation to which Ms. Robinson did not respond.
182. The violations assessed by the NJDEP pertained to the Lincoln High School; James Ferris High School; Public School # 41; Public School # 38; Public School # 34; Public School # 29; Public School # 25; Public School # 20; A Harry Moore School; Synder High School; Zero Tolerance Adult Learning Center; Public School # 8; Public School # 14; Public School # 30; Public School # 40; Dickinson High School; Public School # 22; Public School # 6; Public School # 12; Public School # 24; Public School # 39; and Public School # 35 (Adult High School).
183. Ms. Robinson was aware of compliance evaluations that were performed by the New Jersey Department of Environmental Protection and ignored them.
184. Ms. Robinson's failure to comply with the NJDEP order caused irreparable damage to the school district.
185. Ms. Robinson's failure to permit compliance with the NJDEP's requirements in a timely manner has also caused that the District to expend money on penalties and interest instead of using the resources for the education of children.
186. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
187. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
188. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY

NEGLECT OF DUTY FOR FAILURE TO COMPLY WITH ORDER ISSUED BY THE NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION

Ms. Robinson is guilty of Neglect of Duty by way of the following:

189. The District repeats and reiterates the allegations as set forth above.
190. The allegations set forth in Count Nineteen constitute neglect of duty.
191. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
192. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
193. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-ONE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

194. The District repeats and reiterates the allegations as set forth above.
195. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
196. Ms. Robinson failed to timely pay invoices to Pennetta Industrial Automation, LLC. As of April 2022, the vendor sent multiple follow-ups regarding its outstanding balance of over \$560,000.00.
197. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
198. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
199. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in

determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-TWO

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

200. The District repeats and reiterates the allegations as set forth above.
201. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
202. Ms. Robinson failed to timely pay invoices to the Union County Educational Services Commission for out-of-District students. As of May 2022, the vendor sent multiple follow-ups regarding its outstanding balance of over \$31,000.00.
203. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
204. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
205. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-THREE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

206. The District repeats and reiterates the allegations as set forth above.
207. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
208. Ms. Robinson failed to timely pay invoices to Pearson.

- 209. As of April 2022, some invoices were open and outstanding for more than two hundred (200) days.
 - 210. As a result, the District was placed on a credit hold and was unable to take delivery of necessary educational materials.
 - 211. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 - 212. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
 - 213. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-FOUR

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 214. The District repeats and reiterates the allegations as set forth above.
- 215. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
- 216. Ms. Robinson failed to timely pay invoices to G&S Solar for monthly electrical bills as required pursuant to a Power Purchase Agreement.
- 217. Specifically, Ms. Robinson stopped paying the vendor in December 2020.
- 217. As of August 2022, the outstanding balance due to the vendor was \$155,496.95.
- 218. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
- 219. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 220. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-FIVE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 221. The District repeats and reiterates the allegations as set forth above.
- 222. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
- 223. The New Jersey Schools Insurance Group ("NJSIG") provides insurance coverage to the District.
- 224. Ms. Robinson failed to timely pay invoices to NJSIG.
- 225. As of June 2022, the outstanding invoice due to the vendor was over 177 days past due.
- 226. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
- 227. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 228. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-SIX

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 229. The District repeats and reiterates the allegations as set forth above.
- 230. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
- 231. Med Screen Laboratories was hired by the District to perform COVID-19 testing.
- 232. Ms. Robinson failed to timely pay invoices to Med Screen Laboratories.
- 233. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.

234. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.

235. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-SEVEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

236. The District repeats and reiterates the allegations as set forth above.

237. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.

238. Integrated Power Services was retained by the District to perform electrical services.

239. Ms. Robinson failed to timely pay invoices to Integrated Power Services.

240. As of August 2022, Integrated Power Services' invoice in the amount of \$63,100 was over seven months overdue.

241. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.

242. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.

243. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-EIGHT

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 236. The District repeats and reiterates the allegations as set forth above.
 - 237. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that vendors be paid for providing goods and services to the District.
 - 238. During the years 2019, 2020, and 2021, Ms. Robinson refused to pay invoices for work performed by an auto body repair company who was responsible for repairing automobiles and other vehicles owned by the School District.
 - 239. The failure to pay for these invoices resulted in the vendor refusing to perform additional work.
 - 240. In September 2022, the Chief of Administrative Services and the Transportation Coordinator approached the new Acting Business Administrator and requested that the outstanding invoices be paid so they could engage the vendor to perform necessary repairs on district vehicles.
 - 241. The total amount that was due to the vendor was \$3,501.96.
 - 242. Ms. Robinson's actions in refusing to pay for services that were satisfactorily rendered placed the School District at risk of liability for litigation as well as preventing the school district vehicles from being properly repaired and serviced.
 - 243. The District subsequently paid the vendor's invoice.
 - 244. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 - 245. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
 - 246. Ms. Robinson's actions are the type which the Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT TWENTY-NINE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PAY INVOICES TO VENDORS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 247. The District repeats and reiterates the allegations as set forth above.
- 248. At all times relevant, as the School Business Administrator, it was Ms. Robinson's responsibility to ensure that invoices for the School District Engineer are paid on a timely basis.
- 249. In December 2022, the Acting School Business Administrator approved payment of unpaid bills from Tectonic Engineering in the

amount of \$444,070.62 for work that had been satisfactorily performed while Ms. Robinson was the School Business Administrator.

- 250. At all times relevant, Ms. Robinson was aware that she was not paying vendors on time for work satisfactorily performed.
- 251. Business Office staff repeatedly alerted Ms. Robinson as to the past due nature of the invoices, yet Ms. Robinson refused to authorize their payment.
- 252. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
- 253. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
- 254. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY

NEGLECT OF DUTY FOR FAILURE TO PAY INVOICES

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 255. The District repeats and reiterates the allegations as set forth above.
- 256. The allegations set forth in the above Counts regarding failure to pay invoices constitute neglect of duty.
- 257. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 258. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator.
- 259. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ Arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-ONE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO CHALLENGE OR APPEAL ILLEGITIMATE UNEMPLOYMENT CLAIMS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

260. The District repeats and reiterates the allegations as set forth above.
261. When a former employee files a claim for unemployment compensation, it is the Business Office's responsibility to ensure that the claim is legitimate as it costs the District money to pay for said claims.
262. At all times relevant, it was Ms. Robinson's responsibility to ensure that unemployment insurance claims be investigated to ensure that they are legitimate.
263. As a result of the COVID pandemic, numerous claims were filed that were not legitimate.
264. This was known throughout the State of New Jersey and other school districts challenged those claims.
265. At all times relevant, Ms. Robinson was aware that she was responsible to ensure that those claims be reviewed and challenged.
266. Ms. Robinson caused a clerk in the Business Office to create files for these claims, yet they remained empty of documents.
267. At all times relevant, Ms. Robinson prevented anyone from the Business Office from challenging the claims, and this cost the District approximately \$1.2 million.
268. Ms. Robinson's deliberate refusal to challenge the unemployment claims caused the District to expend about \$1.2 million that was unnecessarily spent.
269. This failure to challenge the claims is Conduct Unbecoming and/or Misconduct by a School Business Administrator.
270. Ms. Robinson's failure to challenge the false unemployment claims caused irreversible damage to the finances of the School District.
271. Ms. Robinson's failure to challenge the false unemployment claims caused the School District to expend money that could have been utilized in resources for the education of children. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
272. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator responsible for the supervision of the Business Office staff.
273. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-TWO

NEGLECT OF DUTY FOR FAILURE TO CHALLENGE OR APPEAL ILLEGITIMATE UNEMPLOYMENT CLAIMS

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 274. The District repeats and reiterates the allegations as set forth above.
- 275. The allegations set forth in Count Thirty-One constitute neglect of duty.
- 276. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 277. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 278. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-THREE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO ISSUE SETTLEMENT PROCEEDS IN A SPECIAL EDUCATION MATTER

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 279. The District repeats and reiterates the allegations as set forth above.
- 280. In or about November 2020, following a lawsuit filed against the District alleging violations of the Individuals with Disabilities Act ("IDEA"), a settlement agreement was reached between the District and the parent.
- 281. The settlement agreement required the District to pay, among other things, counsel fees and for evaluations and assessments.
- 282. Ms. Robinson did not process the settlement payment in a timely manner, which resulted in additional unnecessary litigation.
- 283. As a result, the parent filed a Motion to Enforce Settlement against the District, which sought additional costs and interest.

- 284. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
 - 285. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator responsible for the supervision of the Business Office staff.
 - 286. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-FOUR

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO SUPERVISE THE BUSINESS OFFICE

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 287. The District repeats and reiterates the allegations as set forth above.
- 288. At all times relevant, Ms. Robinson was responsible for supervising the managers and supervisors responsible for the areas and departments listed above in paragraph 3.
- 289. At all times relevant, Ms. Robinson was responsible for providing leadership and direction to the Business Office staff.
- 290. At all times relevant, Ms. Robinson failed to supervise the work performed by the heads of the departments/areas under her leadership.
- 291. At all times relevant, Ms. Robinson failed to approve payments as requested by her heads of departments/areas under her leadership.
- 292. At all times relevant, Ms. Robinson failed to respond to her employees' inquiries, requests, and concerns thus resulting in inefficiency, ineffectiveness, and failure to properly fulfill the duties of the Business Office.
- 293. During her employment with the District, Ms. Robinson has engaged in a pattern of inappropriate, unprofessional, and offensive conduct with employees of the Business Office and with all matters pertaining to finances, leaving the District liable for unpaid invoices, tax liens, unpaid taxes, unpaid liabilities, unpaid federal and state tax payments, and other unpaid invoices.
- 294. Ms. Robinson's failure to maintain appropriate account management and failure to supervise employees has resulted in millions of dollars in liabilities that the District has had to pay or will have to pay.

- 295. Ms. Robinson was provided with adequate staff. To the extent Ms. Robinson required additional staff, she intentionally failed to take action to permit hiring of additional staff.
 - 296. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
 - 297. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
 - 298. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.
- Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-FIVE

NEGLECT OF DUTY FOR FAILURE TO SUPERVISE THE DISTRICT'S BUSINESS OFFICE

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 299. The District repeats and reiterates the allegations as set forth above.
- 300. The allegations set forth in Count Thirty-Four constitute neglect of duty.
- 301. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 302. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
- 303. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-SIX

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO PROPERLY SUPERVISE BUSINESS OFFICE STAFF

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 304. The District repeats and reiterates the allegations as set forth above.

305. In August 2022, Business Office employees, who reported to Ms. Robinson, sent a letter to the Superintendent and then-Board President raising concerns with Ms. Robinson's conduct.
306. The Business Office employees asserted that Ms. Robinson created a hostile work environment in which they were unable to operate and make decisions to support the District's schools.
307. The Business Office employees asserted that Ms. Robinson circumvented Business Office leadership and inserted herself as a wedge between staff and supervisors.
308. The Business Office employees asserted that Ms. Robinson berated, threatened, and intimidated staff by using foul language while interacting with staff.
309. The Business Office employees asserted that Ms. Robinson marginalized staff who did not agree with her and her operational plans.
310. The Business Office employees asserted that Ms. Robinson failed to respond to emails, phone calls, and ignored requests to meet in person, which resulted in the failure to meet statutory guidelines.
311. The Business Office employees asserted that Ms. Robinson deviated from Standard Operating Procedures of having monthly meetings with Senior Staff in the Business Office and choosing to only meet with certain individuals.
312. The Business Office employees asserted that Ms. Robinson only assigned certain employees to intervene in Departmental procedures while overriding the District's organizational chart.
313. The Business Office employees asserted that Ms. Robinson placed staff and consultants in strategic positions despite their lack of experience or qualifications.
314. The Business Office employees asserted that Ms. Robinson overlooked seniority rules in providing overtime while giving overtime to certain favored employees.
315. The Business Office employees asserted that Ms. Robinson allowed unlimited overtime to certain individuals disregarding seniority rules and without verifying the hours put in by those individuals.
316. The Business Office employees asserted that Ms. Robinson established operational strategies to derail the District's priorities.
317. The Business Office employees asserted that Ms. Robinson created an unproductive and demoralizing work environment which compromised the District ability to operate.
318. Ms. Robinson's did in fact act in the matter alleged and her actions and inaction are sufficiently egregious to warrant termination.
319. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
320. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to

discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-SEVEN

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO RESPOND TO OPEN PUBLIC RECORDS ACT (OPRA) REQUESTS

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

321. The District repeats and reiterates the allegations as set forth above.
322. Ms. Robinson served as the custodian of records and was responsible for receiving, and responding to, OPRA requests filed with the District.
323. Ms. Robinson, however, intentionally disregarded and ignored OPRA requests.
324. At one point, it was determined that Ms. Robinson failed to respond to over 311 OPRA requests.
325. As a result, the District was required to obtain the services of a consultant to assist with Ms. Robinson's OPRA request unresponsiveness.
326. As an example, with regard to one such OPRA request, Ms. Robinson subsequently failed to respond to the Government Records Council ("GRC") on multiple occasions and failed to comply with an Interim Order(s).
327. As a result, the GRC transmitted the matter to the Office of Administrative Law ("OAL").
328. The matter is currently pending before the OAL.
329. The failure to respond to OPRA requests and/or the failure to respond to OPRA requests in a timely manner created liability to the District in the form of fines and assessment of attorney's fees.
330. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
331. Ms. Robinson's actions demonstrate that she is not fit to serve as the District's School Business Administrator.
332. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-EIGHT

NEGLECT OF DUTY FOR FAILURE TO RESPOND TO OPEN PUBLIC RECORDS ACT (OPRA) REQUESTS

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 333. The District repeats and reiterates the allegations as set forth above.
- 334. The allegations set forth in Count Thirty-Seven constitute neglect of duty.
- 335. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 336. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator.
- 337. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT THIRTY-NINE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO RESPOND TO WORK EMAILS.

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 338. The District repeats and reiterates the allegations as set forth above.
- 339. In the course of her duties as School Business Administrator, Ms. Robinson would receive emails and was expected to respond to same in a timely manner.
- 340. Ms. Robinson, however, intentionally disregarded emails.
- 341. It has been determined that Ms. Robinson had over 6,000 unopened emails as of September 1, 2022.
- 342. Ms. Robinson failed to read and/or respond to work emails.
- 343. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.
- 344. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator responsible for the supervision of the Business Office staff.
- 345. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to

be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position. Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FORTY

NEGLECT OF DUTY FOR FAILURE TO RESPOND TO FAILURE TO RESPOND TO WORK EMAILS.

Ms. Robinson is guilty of Neglect of Duty by way of the following:

- 346. The District repeats and reiterates the allegations as set forth above.
- 347. The allegations set forth in Count Thirty-Nine constitute neglect of duty.
- 348. Ms. Robinson's actions and inaction are sufficiently egregious to warrant termination.
- 349. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator.
- 350. Ms. Robinson's actions are of the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties and functions of her School Business Administrator position.

Ms. Robinson's willful misconduct as described above constitutes Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FORTY-ONE

CONDUCT UNBECOMING AND/OR MISCONDUCT FOR FAILURE TO OVERSEE FISCAL MATTERS AS RELATED TO THE CASPER PROGRAM.

Ms. Robinson is guilty of unbecoming conduct and/or misconduct by way of the following:

- 351. The District repeats and reiterates the allegations as set forth above.
- 352. CASPER is an after school program administered by the District as various schools.
- 353. An audit was conducted for the fiscal year ending June 30, 2022.
- 354. The audit revealed that there was no safeguard in place to authenticate employee timesheets.
- 355. Ms. Robinson's actions are sufficiently flagrant, unprofessional, and egregious to warrant termination.

356. Ms. Robinson's actions demonstrate that she is not fit to serve as School Business Administrator responsible for the supervision of the Business Office staff.
357. Ms. Robinson's actions are the type which the New Jersey Commissioner of Education or a TEACHNJ arbitrator would find to be inappropriate in determining that Ms. Robinson is not fit to discharge the duties of her School Business Administrator position. Ms. Robinson's willful misconduct as described above constitutes Conduct Unbecoming and/or Misconduct sufficient to warrant dismissal from employment and/or reduction in compensation.

COUNT FORTY-TWO

JUST CAUSE

358. The District repeats and reiterates the allegations in all the charges as set forth above.
359. All the foregoing Charges, Counts and the facts alleged in the statement of charges above are incorporated by reference as if fully set forth herein. The acts of misconduct described above, jointly and severally, demonstrate a series of ongoing infractions over an extended period of time, constituting a pattern of conduct unbecoming and/or just cause warranting his dismissal and or/reduction in compensation.
360. Ms. Robinson's willful misconduct as described above constitutes Just Cause, Conduct Unbecoming, Misconduct and Neglect of Duty sufficient to warrant dismissal from employment and/or reduction in compensation.

POSITIONS OF THE PARTIES

The District

The District argues that it has established that Respondent is guilty of misconduct, conduct unbecoming and/or neglect of duty as follows:

Counts One and Two (Failure to Perform Duties as Business Administrator)

As School Business Administrator, Respondent was responsible for the business affairs of the District including purchasing, accounts payable and payroll. The District contends that its external and independent audit reports for the fiscal year ending June

30, 2022 established that she failed to properly perform her duties. The financial statement findings of the District's audit identified numerous material weaknesses in internal controls and material non-compliance as well as sufficient deficiencies in internal controls. These failures are identified in the ACFR and are supported by the testimony of Auditors Canto and Bliss. As a result of these two audits, the District instituted a corrective action plan (CAP) which was approved by the Board of Education on May 22, 2023.

Counts Three and Four (Failure to File Federal Tax Returns)

The District argues that Respondent failed to file IRS Form 720 for the District's PCORI annual taxes. The District emphasizes that Consultant Chester testified that he reminded Respondent when he departed from the District of her responsibility to make sure that these forms were filed on an annual basis. In addition, Respondent was advised by way of emails that these PCORI forms needed to be filed no later than July 31, 2019. Nonetheless for tax years 2019, 2020, 2021 and 2022, Respondent failed to file IRS Form 720 and failed to cause anyone in her department to file IRS Form 720. Her failure resulted in a liability to the District of \$102,373.85 plus penalties and interest in the amount of \$49,079.80 for a total due to the IRS of \$151,453.65. To rectify Respondent's failures, Dr. Frohnapfel signed and filed the 2019, 2020, 2021 and 2022 IRS 720 Forms in February 2023 and fully paid the District's tax liability.

Counts Five and Six (Failure to Remit Payroll and Excise Taxes)

The District contends that Respondent failed to make required payroll and excise tax payments. The IRS requires that payroll and excise taxes be transmitted to the IRS by strict deadlines with automatic penalties for late payments. Beginning in the second

quarter of 2020, Respondent failed to ensure that these tax payments were made on a timely basis. In September of 2022, Chester became aware that during the time that Respondent was the Business Administrator in 2020 and 2021, payroll taxes had not been transmitted to the federal government and that a lien had been placed upon the District by the IRS. The lien notice reflected that old assessments were reinstated due to the District's failure and added new assessments for the 2020 and 2021 period. The IRS imposed the old penalties and interest of approximately \$11,073,058. The District was also assessed additional penalties and interest for a grand total of \$14,520,447.60 as a result of Respondent's failure to pay the District's taxes.

Respondent acknowledged that upon learning in June 2022 that the IRS had placed a \$14.5 million tax lien on the District, she failed to inform Dr. Fernandez or the District's in-house General Counsel.

Counts Seven and Eight (Failure to Pay Electric and Gas Bills)

The District argues that despite knowing that it spent approximately \$6 million each year with PSE&G, Respondent only budgeted \$3 million each year. She also failed to provide the Business Office clerk with authorization to pay outstanding PSE&G bills. As a result of Respondent's failure to budget for and ensure payments of PSE&G bills, Dr. Frohnapfel issued checks to PSE&G and paid the overdue balance to become current. Respondent acknowledged that she did not ensure that the PSE&G bills were kept current.

Counts Nine and Ten (Failure to Pay Water and Sewer Bills)

The District asserts that Respondent also underbudgeted the JCMUA bills for water and sewer service and failed to give authority for her office staff to pay the bills. In

2022, Dr. Fernandez learned that Respondent had not paid JCMUA for water and sewer service for which the District was indebted for \$1.2 million. The District points out that it only took Dr. Frohnapfel a couple of months to get the overdue bills current and that he was able to facilitate the payments with the same resources and office staff that Respondent had access to.

Counts Eleven through Eighteen

(Failure to Maintain Internal Controls Over Financial Reporting)

The District argues that Respondent failed to ensure design and operation of controls to monitor accounting of grant expenditures and receivables for accuracy and completeness. She failed to ensure that E.S.E.A. Title I Reports accurately reflected adjustments to expenditures at year end for appropriate allocations of schoolwide blended resources. Respondent also failed to ensure that a fixed asset subsidiary ledger was maintained on a live basis and failed to adequately estimate liability for claims incurred but not reported for self-insurance of the employee health benefit plan.

Counts Nineteen and Twenty (Failure to Comply with Order by NJDEP)

The District submits that Respondent failed to respond to a NJDEP request resulting in the District having to enter into an Administrative Consent Order to pay \$100,000 plus interest and fines for its failure to correct numerous deficiencies in several schools. The District asserts that Respondent was aware of compliance evaluations that were performed by NJDEP at schools but ignored them.

Counts Twenty-One through Thirty (Failure to Pay Invoices to Vendors)

The District argues that Respondent failed to ensure payment to multiple vendors which resulted in financial and other harm to the District. For example, Pearson placed

a credit hold and would not ship testing materials for students for their individual education plans (IEPs) because the Pearson invoice was overdue. Another vendor, Apple, was owed over \$4 million and refused to continue to do business with the District. The District points out that once again Dr. Frohnapfel was able to pay the overdue bills with the existing business office staff.

Counts Thirty-One and Thirty-Two

(Failure to Challenge or Appeal Illegitimate Unemployment Claims)

The District asserts that Respondent took no action to investigate unemployment claims that were paid by the Unemployment Compensation Insurance Trust Fund. Respondent failed to file responses or take any action in response to notices from the Department of Labor regarding these claims.

Count Thirty-Three (Failure to Issue Settlement Proceeds)

As Business Administrator, Respondent was responsible for the payment of a Settlement. As a result of Respondent's failure to issue a payment, the District incurred unnecessary legal fees.

Counts Thirty-Four and Thirty-Five (Failure to Supervise the District's Office)

The District contends that Respondent failed to supervise the work performed by heads of departments that were under her leadership. She also failed to respond to her employees' inquiries requests and concerns that resulted in inefficiency, ineffectiveness and failure to properly perform the duties of her office. The District emphasizes testimony from multiple witnesses regarding Respondent's unavailability and failure to respond to their needs or questions.

Count Thirty-Six (Failure to Supervise Business Office Staff)

The District argues that Respondent failed to properly supervise the business office and committed misconduct. The District relies upon the letter dated August 22, 2022 signed by 12 business office employees setting forth specific complaints against Respondent including:

- i) created a hostile work environment in which they were unable to operate;
- ii) circumvented business office leadership and inserted herself as a wedge between staff and supervisors;
- iii) berated threatened and intimidated staff;
- iv) marginalized staff who did not agree with her;
- v) failed to respond to emails, phone calls and ignored requests to meet in person;
- vi) deviated from the procedure of having monthly meetings with staff;
- vii) assigned members of her inner circle to intervene in departmental procedures;
- viii) placed staff and consultants in strategic positions despite their lack of experience/qualifications;
- ix) overlook seniority rules in providing overtime while giving overtime to members of her inner circle/favorite;
- x) allowed unlimited overtime to certain individuals disregarding seniority rules and without verification of hours;
- xi) established operational strategies to derail the District's priorities.

The District submits that these actions or inactions by the Respondent demonstrated her failure to supervise the Business Office.

Counts Thirty-Seven and Thirty-Eight (Failure to Respond to OPRA Requests)

After the departure of Chester, Respondent was designated as the custodian of public records and was responsible for responding to OPRA requests. When Chester was provided access to the OPRA portal in 2022, there were over 300 unaddressed

OPRA requests going back to July 2019. Respondent's failure to respond to requests in a timely manner created liability for the District in the form of fines and attorneys fees.

Counts Thirty-Nine and Forty (Failure to Respond to Work Emails)

The District contends that when Chester was able to log into Respondent's office email account after she was placed on administrative leave, he found 6,000 unopened emails. Thereafter, Chester created a spreadsheet identifying unopened emails which included internal emails from supervisors and staff, the Health Benefits Administrator and the Special Education Director. She also had numerous unopened emails from Dr. Fernandez, the Assistant Business Administrator, Board Members, the District's General Counsel as well as vendors.

Count Forty-Two (Other Just Cause)

The District emphasizes that Respondent engaged in unbecoming conduct in a variety of areas that are critical to Respondent's position as the Chief Financial Officer for the District. Significant audit findings demonstrated her non-compliance with various laws. In addition, Respondent failed to pay invoices from vendors, file required tax forms, resulting in millions of dollars in penalties for the District.

The District argues that Respondent engaged in unbecoming conduct which is conduct that adversely affects the morale or efficiency of the agency of which the employee is a member and which undermines the confidence in the operation of governmental services. The District submits that in an educational setting, unbecoming conduct can be demonstrated by a series of incidents indicating a pattern of behavior or by a single incident for being sufficiently flagrant. (Citation omitted). The District

maintains that Respondent's actions and inactions demonstrated her lack of fitness to serve in a position of trust such as the public school Business Administrator.

In its Reply, the District argues that Respondent's position that the Charges must be grounded in "Inefficiency" as opposed to Misconduct, Conduct Unbecoming and Neglect is meritless because the Charges are brought pursuant to N.J.S.A. 18A:6-10. In addition, the District submits that the Board is not precluded from instituting a new set of Charges after it did not vote to certify the first set of Charges.

Respondent

Respondent argues, pursuant to N.J.S.A. 18A:6-10, that as a tenured employee of the public school system, she can be dismissed for "inefficiency, incapacity, unbecoming conduct, or other just cause." Respondent emphasizes that unbecoming conduct, which has not been defined by statute, can include various types of misconduct. (Citations omitted). Respondent contends that "neglect of duty" is a subset of unbecoming conduct. "Inefficiency" on the other hand, is appropriate when the tenured employee fails to effectively perform his or her job duties. Respondent maintains that this case alleges inefficiency in everything except title. Respondent emphasizes that her job description states that she "supervises, assumes responsibility, manages and administers a budget control system." Thus, Respondent contends that if she failed to fulfill these job duties adequately this is a classic case of inefficiency which equals poor job performance.

Respondent argues that the District took none of the steps that are predicates to a charge of inefficiency rendering these Charges inappropriate and improper. Respondent submits that progressive discipline, fair warnings and opportunities to

improve are cornerstones of employee justice. Since the 2017-2018 school year, Respondent has not been evaluated as set forth in her employment contract.

Moreover, Respondent argues that those Charges, which are repetitive from the January 24, 2024 uncertified charges, must be dismissed.³ N.J.S.A. 18A:6-13 provides “if the board does not make such a determination within 45 days after receipt of the written Charge, the Charge shall deemed to be dismissed and no further proceeding or action shall be taken thereon.” Thus, Respondent contends that the statute prohibits refiling of the above referenced Charges.

With respect to the Charges and Specifications therein, Respondent argues that the District has failed to prove them by a preponderance of evidence:

Counts One and Two (Failure to Perform Duties as Business Administrator)

Respondent argues that the District failed to prove the Charges of unbecoming conduct and neglect of duty. Counts One and Two focus on the audits done by Bliss and Canto. However, neither witness nor their reports identified any specific conduct by Respondent other than “the buck stops with her” kind of analysis.

Counts Three through Six (Failure to Remit Payroll and Excise Taxes)

Counts Three, Four, Five and Six regarding the District’s tax liability establish that the large liability was incurred well before Respondent arrived at the District. Respondent was unaware that payroll and other taxes were not being filed since she had not changed the system that was previously working. Respondent emphasizes that since 2019 her staff had been depleted by Covid and other staff departures. With respect to the PCORI

³ Respondent contends that Counts One, Two, Three, Four, Five, Six, Seven, Eight, Nine, Ten, Nineteen, Twenty, Twenty-Eight, Twenty-Nine, Thirty-One, Thirty-Two, Thirty-four, Thirty-Five, Thirty-Seven, Thirty-Eight, Thirty-Nine, Forty and Forty-Two, are similar or duplicative of the Charges filed on January 24, 2024. R. 3.

Tax Form 720, Respondent asserts the filing of this form was the responsibility of the Superintendent and the insurance broker.

Counts Seven and Eight (Failure to Pay Electric and Gas Bills)

Respondent contends that the District's PSE&G bills would not have been an issue if the administration had not left the business office understaffed. Respondent testified that she needed to determine how much was really owed to the utility and asked Dr. Fernandez whether she wanted her to cut a check for the full and outstanding balance. However, Dr. Fernandez did not advise her to issue the check but told her to "assess what was actually owed to PSE&G."

Counts Nine and Ten (Failure to Pay Water and Sewer Bills)

Respondent asserts that she had several meetings with JCMUA to verify the amount of the invoices and had issued a check to the utility for more than \$800,000. However, Respondent was unaware that the account was past due, again another consequence of the understaffing in the Business Office.

Counts Eleven through Eighteen

(Failure to Maintain Internal Controls Over Financial Reporting)

Respondent argues that Counts Eleven, Twelve, Thirteen, Fourteen, Fifteen, Sixteen, Seventeen and Eighteen, are a subset of Counts One and Two and derived from the same audit reports. Even if additional financial reporting was needed, Respondent contends that her role was supervisory and not hands on. In addition, Respondent emphasizes that the ultimate responsibility lay with Superintendent Fernandez.

Counts Nineteen and Twenty (Failure to Comply with Order by NJDEP)

Respondent argues that issues relating to compliance and payment of NJDEP orders were delegated to an outside vendor and not to Respondent.

Counts Twenty-One through Thirty (Failure to Pay Vendors)

Respondent maintains that Counts Twenty-One through Thirty, relating to the failure to pay vendors, are subsets of Counts One and Two. Respondent emphasizes again that she had inadequate staff and that the Assistant Business Administrator was in charge of accounts payable. Respondent points out that the number of purchase orders each year was in double digit thousands and that she did not have the staff to handle the volume.

Counts Thirty-One and Thirty-Two

(Failure to Challenge or Appeal Illegitimate Unemployment Claims)

Respondent submits that Counts Thirty-One and Thirty-Two regarding the failure to challenge and/or appeal unemployment claims, resulted from the Board's lack of response to her repeated requests for additional resources.

Count Thirty-Three (Failure to Issue Settlement Proceeds)

Respondent asserts that Count Thirty-Three regarding the Business Office's failure to pay the proceeds of a special education settlement is without merit. The payment of legal settlements are the responsibility of the Law Department which handles the paperwork and the Business Office simply cuts the check.

Counts Thirty-Four, Thirty-Five, Thirty-Six

(Failure to Supervise District Office and Staff)

Counts Thirty-Four, Thirty-Five and Thirty-Six, allege that Respondent failed to supervise her staff adequately, created a hostile environment, failed to respond to emails, failed to meet with her senior staff and favored her “inner circle.” Respondent emphasizes that only three individuals who signed a letter to the administration testified in this proceeding. Respondent also points out discrepancies in these witnesses testimony and explains that by the beginning of 2022, there was a cadre of people in the Business Office that she trusted more than others.

Counts Thirty-Seven and Thirty-Eight (Failure to Respond to OPRA Requests)

Respondent argues that Counts Thirty-Seven and Thirty-Eight regarding OPRA record requests were not her responsibility because for years Chester handled them. When Chester returned to the District in January 2021, he resumed his responsibility for handling them.

Counts Thirty-Nine and Forty (Failure to Respond to Work Emails)

Respondent testified that she was simply copied on some of her emails and others were duplicates. Respondent further testified that she also responded to some emails using other means of communication. In addition, Respondent was unable to access her emails after she was placed on administrative leave in August 2022.

Count Forty-One (Failure to Oversee Casper Program)

Respondent contends that Count Forty-One is duplicative of allegations in Counts One and Two and is lacking in merit for the reasons previously stated.

Count Forty-Two (Other Just Cause)

Count Forty-Two, a catchall account, accuses Respondent of willful misconduct which the District has failed to sustain in this matter. Respondent argues that even if one or more of the Charges is sustained, the penalty of removal is too severe. Respondent has no prior disciplinary history and had not been evaluated in six years despite the requirements of her employment contract. In light of Respondent's continued cries for help and the vicarious nature of the liabilities sought to be imposed there is no basis for the termination of Respondent's employment.

Finally, Respondent contends that the Charges only seek her removal as Business Administrator and do not address her position as Board Secretary. The Charges do not accuse her of any misconduct or poor performance in her position as Board Secretary, thus Respondent submits that the arbitrator has no basis on which to remove Respondent from that position regardless of the disposition of her position as Business Administrator.

In its Reply, Respondent reiterates that the Board has failed to meet its burden of proof because the Charges are all evaluative. Moreover, Respondent emphasizes that the Board failed to abide by its contractual obligation to evaluate her and failed to apply its policy of progressive discipline.

DECISION

Respondent has been charged with Forty-Two Counts of misconduct under N.J.S.A. 18A:6-10 identified by the District as conduct unbecoming, misconduct, neglect of duty and other just cause. N.J.S.A. 18A: 6-10 provides that no tenured employees of the public school system "shall be dismissed or reduced in compensation...except for inefficiency, incapacity, unbecoming conduct, or other just cause issue". The Board bears

the burden to establish that it has met this standard by a preponderance of evidence. Although conduct unbecoming by a public employee has not been defined by statute, the courts have held that it is conduct “which has a tendency to destroy public respect for government employees” and “confidence in the operation of [public] services.” *In Re Emmons*, 63 N.J. Super. 136, 140 (App. Div. 1960). Neglect of duty is a deviation from normal standards of conduct. *In re Kerlin*, 151 N.J. Super. 179, 186.

Preliminarily, I address several threshold issues that Respondent has raised with respect to the Charges. First, Respondent’s contention that Charges similar or duplicative of the Charges that were filed on January 24, 2024, but not certified, cannot be refiled pursuant to N.J.S.A. 18A:6-13 is lacking in merit. The statute provides that “[i]f the board does not make such a determination within 45 days after receipt of the written charge, the charge shall be deemed dismissed and no further proceeding or action shall be taken thereon.” It is not disputed that the January 24, 2024 Charges were not certified by the Board and that the instant Charges (some of which are similar or duplicative of the January 2024 Charges) were filed on April 25, 2024 and certified by the Board on May 25, 2024. D.1 & R. 3.

The statute sets forth a time limit for the Board to act on charges within 45 days and provides that “no further proceeding or action shall be taken thereon” on those charges when a Board fails to make a determination within the prescribed time period. However, there is no language in the statute that would prohibit the filing of a new set of charges even if some are similar or duplicative of the earlier ones. There are several “similar” allegations in these Charges that contain new factual allegations.

Respondent has not cited any legal authority for her interpretation of the statute nor did she move to dismiss any Charges in this matter. In any event, as discussed with respect to each Count, my findings with respect to the “new” Charges alone would not change the outcome here with respect to Respondent’s employment.

Second, there is no legal basis to support Respondent’s argument that the Charges are defective because they are grounded in “inefficiency.” N.J.S.A. 18A: 17-3 regarding inefficiency applies only to teachers, assistant principals, vice principals and principals and is not applicable to Respondent. Moreover, N.J.S.A. 18A:6-10, the applicable statute, includes “inefficiency” as a basis for tenure charges in addition to misconduct, conduct unbecoming and neglect of duty. The District’s Charges against Respondent alleging that she committed misconduct, conduct unbecoming and/or neglect of duty are therefore proper under N.J.S.A. 18A:6-10.

Further, Respondent’s argument, that she holds a tenured position as Board Secretary that is independent of her position as Business Administrator, does not withstand scrutiny. The job description of the Business Administrator, which was attached to Respondent’s contract, makes clear that functions performed for the Board of Education as Board Secretary are derivative of the position of Business Administrator. D. 19. Numerous Board policies refer to the single position of “Business Administrator/Board Secretary.” D. 6, 7, 8, 9, 10 & 13. Acting Business Administrator Frohnafel assumed and performed the duties of Board Secretary after Respondent was placed on administrative leave. D. 56. Contrary to Respondent’s contention, there is no position of Board Secretary that exists independently from the position of Business Administrator.⁴

⁴ Respondent was on sick leave between mid-July 2022 and her placement on administrative leave in August 2022.

I now turn to the merits of the Counts and Specifications which are addressed below. After carefully considering the entire record, including my assessments of witness credibility and the probative value of evidence, I find that the District has established just cause to terminate Respondent's employment. My reasons follow:

Counts One and Two (Failure to Perform Duties as Business Administrator)

The District introduced several policies into evidence that govern its financial operations and the duties of the Business Administrator. (#1310 Employment of School Business Administrator/Board Secretary) D.5; (#1320 Duties of School Administrator/Board Secretary) D.6; (#1350 Incapacity of School Business Administrator/Board Secretary) D. 7; (#1350 Fiscal Planning) D. 8; (#6421 Purchases Budgeted) D. 9 ; (#6470 Payment of Claims) D. 10; (#6220 Budget Preparation) D. 11; (#6810 Financial Objectives) D. 12; (#6820 Financial Reports) and D. 13; (#6830 Audit and Comprehensive Financial Report) D. 14. The District's operations are funded by taxpayer dollars and state and federal grants and it has fiduciary responsibilities for sound fiscal management and reporting.

The District conducts an annual Audit and Comprehensive Financial Report (ACFR) of its accounts and financial transactions pursuant to District Policy 6830. D. 14. As Business Administrator Respondent was responsible for supervising the management of the financial affairs of the schools, establishing a program of accounting to detail and record transactions, supervising all accounting operations, operating as payroll officer, supervising the collection and distribution of all funds, preparing and administering a budget, managing the District's real estate and insurance programs and acting as purchasing agent and custodian of records. D. 6 & 19. The Business Administrator may

delegate duties to supervisors and staff but she is ultimately responsible for the implementation of functions and oversight of the Department.

Auditor Maurice Canto testified regarding the 2021-2022 annual audit which consisted of testing of payroll records, compliance, district policies, state-required regulations and a thorough test of expenditures. The audit also included observations, walkthroughs of internal controls and random testing of financial transactions. T. Vol. VI, 19-22. The audit report contained three findings of material weaknesses in internal controls, three findings of significant deficiencies in internal controls and one finding of material non-compliance. D. 26.

The Auditor's Management Report (AMR) identified an additional fifteen findings of noncompliance by the Business Office. D. 27. The specifics of both the ACFR and AMR are detailed in Paragraphs 20-42 in Count One of these Charges and were substantiated by the audit as well as by the testimony of auditor Canto.⁵

In addition, the District retained auditor Jeffrey Bliss to conduct an independent agreed upon procedures report in connection with fiscal accountability, compliance and internal controls. D. 23. Bliss analyzed the time period between July 1, 2021 through June 3, 2022. T. Vol. IV, 12-14. This review included interviews with Business Office staff and samples taken from tuition, health benefits and utility payments. T. Vol. IV, 21-26. This audit revealed violations and/or noncompliance with procedures or regulations. For example, records were lacking to show authorizations for purchases. There were also no records of disbursement of funds and no purchase orders showing that the District

⁵ Among the findings were the lack of internal financial reporting controls (some of which were repeated from the previous year), the unavailability of W-9 forms, purchase orders and payroll documents and overtime and travel costs that had not been pre-approved.

received certain goods. T. Vol. IV, 28-34. The audit identified contracts in excess of the bid threshold which were not approved by the Board and payments made for some contracts lacked the required notification to the Office of the Comptroller. There were also inconsistencies and failures to follow procedures in connection with purchase orders. T. Vol. IV, 54-63.

Auditor Bliss testified that Respondent failed to approve the electronic payroll tax payments for the District. Bliss further testified that these were “significant exceptions” that demonstrated a lack of internal controls on finances. T. Vol. IV, 71-72. As a result of these two audits the District instituted a Corrective Action Plan (CAP) which was approved by the Board of Education on May 22, 2023. D. 20.

Dr. Fernandez testified as follows:

Unfortunately, Miss Robinson failed to perform the most basic duties of a business administrator in terms of finance, keeping this district safe from additional costs and meeting our responsibility to pay our bills and contracts, pay our employees, submit the correct paperwork, file documents in a timely fashion, responding to OPRA requests.

T. Vol. II, 52.

Respondent testified that she believed she had fulfilled the duties of her position. She testified that “I was the business office leadership” and acknowledged that she was responsible for overseeing the Business Office. T. Vol. VIII, 8, 57. However, she testified that many of the findings and deficiencies in the audits were the result of insufficient staff. Vol. VII, 116-127. She deflected responsibility for certain functions such as payroll, accounts payable and insurance premiums onto her supervisors and/or staff. She vigorously argued that her requests to Superintendents Walker and Dr. Fernandez for additional staffing fell on deaf ears. T. Vol. VII, 56-78; R. 10, 11, 12, 13, 14 & 16.

Respondent acknowledged that she ceased meeting regularly with her supervisors after the pandemic but increasingly relied on a few individuals, (Karen Johnson, Assistant Business Administrator, Samantha Moore, Tony Moore and Gilbert Moore, (“inner circle”) because she trusted them to “keep the District moving.” T. Vol. VIII, 110.

Acting Business Administrator Dr. Dennis Frohnafel inherited a tsunami of financial issues upon assuming the position in mid-September 2022. Nonetheless, he was able to address and/or remedy the delinquencies and other issues within weeks or a few months of his arrival with the same staff that Respondent had in the Business Office.

As discussed in further detail in Counts Thirty-Four, Thirty-Five, Thirty-Six, Thirty-Nine and Forty (see pages 70-74 *infra*), Respondent’s reliance on staffing shortages do not explain or excuse the breadth of mismanagement and lack of oversight of the Business Office. Respondent’s failure to hold regular meetings with heads of department and staff coupled with her unresponsiveness to their emails and other inquiries caused dysfunction in the Business Office operations. In addition to the two audits, Respondent’s failure to file required tax forms and remedy delinquent accounts in the millions of dollars for utilities (see Counts Three through Ten, pages 57-63 *infra*), also substantiated that she failed to perform the duties of Business Administrator.

The record supports the conclusion that Respondent failed to perform the duties of the Business Administrator and that she is guilty of conduct unbecoming and neglect of duty. Counts One and Two are Sustained.

Counts Three and Four (Failure to File Federal Tax Returns)

The District has a self-insured health insurance program for its employees. As such, it is required to file the Patient Centered Oriented Research Initiative (PCORI) fees

to the IRS on Form 720 on July 31st annually. Prior to his impending retirement in June of 2018, Consultant John Chester, who had been responsible for filing these forms, made Respondent aware of this requirement. He testified that “before I left, I gave her the historical file with six or seven tax returns that had been filed annually and I suggested that she assign it to an accountant.” T. Vol. V, 99-100.

Chester also sent an email to Respondent that stated that the District was required to pay the PCORI taxes by July 31, 2019. D. 51. In a subsequent email Chester provided Respondent with the headcount for each employee and the total amount due to the IRS. D. 52. In addition, the District’s insurance agent also reminded Respondent that the PCORI fees would be due no later than July 31, 2020. D. 53.

Respondent testified that she did not recall reminders from Chester regarding the payment of payroll taxes. T. Vol. VIII, 97. She testified further that the payment of payroll taxes were the responsibility of either the Benefits Coordinator, Insurance broker and/or payroll supervisor. T. Vol. VII, 131, 135. However, she acknowledged, on cross-examination, that it was her responsibility to make sure that the PCORI forms were filed and that these taxes were paid. T. Vol. VIII, 75, 86.

Despite being on notice from Chester verbally and in emails and notice from the insurance agent that these taxes were required annually, Respondent failed to ensure that they were paid in 2019, 2020, 2021 and 2022. This resulted in tax liabilities for those for years of over \$100,000. Interest and Penalties that were assessed by the IRS totaled approximately \$50,000.

Dr. Frohnafel was able to remedy the delinquent payments in the fall of 2022. He testified that “[a]nything to do with finances, ultimately it is the business administrator who

is responsible to see that they get paid.” T. Vol. III, 49. Chester also testified that the entire process to complete Form 720 takes approximately three hours.

Respondent had no credible explanation of why she failed to file PCORI forms despite numerous admonitions to do so. Respondent committed conduct unbecoming and neglect of duty by failing to file federal taxes in 2019, 2020, 2021 and 2022. Counts Three and Four are sustained.

Counts Five and Six (Failure to Remit Payroll and/or Excise Taxes)

The District had entered into an Offer in Compromise (OIC) with the IRS prior to Respondent’s employment. Under the OIC the IRS agreed to forego approximately \$11,000 in penalties and interest for the years 2007-2013 as long as the District made timely payments of its taxes. D. 21; T. Vol. III, 129-135. Once again Consultant Chester made Respondent aware of the Agreement on no less than three occasions and that the failure to make timely tax payments would result in a default. Respondent acknowledged in her testimony that she was aware of the Agreement with the IRS.⁶

However, in the second quarter of 2020 Respondent failed to authorize the Business Office staff to remit the taxes on a timely basis despite warnings of the financial consequences. On June 9, 2022, the IRS sent a letter to the District stating that it was in default of the Agreement for prior taxes and for taxes incurred in 2020-2021. D. 32. The Notice assessed the following penalties:

\$498,089 (tax period ending June 30, 2020)
\$880,060.04 (tax period ending September 30, 2020)
\$625,759.85 (tax period ending December 31, 2020)
\$765,531.43 (tax period ending March 31, 2021)

⁶ Up until 2018 the responsibility for filing payroll taxes was handled by the Executive Controller. In March 2020, the Assistant Business Administrator was hired and charged with this responsibility but failed to fulfill it. The Assistant Business Administrator reported to the Business Administrator. The District terminated the Assistant Business Administrator’s employment in December 2022. D. 21.

\$764,952.08 (tax period ending June 30, 2022)

D. 32.

Due to Respondent's failure to remit the District's employment, payroll and excise taxes on a timely basis in 2020 and 2021, the IRS reinstated prior penalties against the District in the amount of \$11,571, 854. The federal tax lien which contained the old and new assessments totaled \$14,520,447. D. 32.

Compounding her inaction, inexplicably when Respondent received the June 9, 2022 letter from the IRS she failed to advise the Superintendent or General Counsel about this lien for \$14 million dollars. The letter from the IRS contained a deadline of July 29, 2022 for a response. Respondent's failure to inform the Superintendent or General Counsel was inexcusable and her explanations for not doing so because she wanted to get more information from the IRS agent ignored the reality that this was an urgent matter and a major financial liability for the District. Respondent abrogated her responsibilities as Business Administrator by not immediately notifying Dr. Fernandez and the General Counsel about the multimillion dollar federal tax lien.

When Dr. Frohnepfel inherited this issue he "addressed it as quickly as we could," and immediately took steps to address the imposition of the \$14 million dollar tax lien. He enlisted the services of an Enrolled Agent as power of attorney to work with the IRS and contacted the District's auditing firm to provide assistance and develop training to prevent future liabilities. T. Vol. III, 13-29; D 21.

In a letter to the IRS he summarized the multitude of issues that the former Business Administrator had mismanaged and stated:

"Immediate payment of the remaining balance due would be a greater drain on the District's operating budget, possibly rendering the District unable to

meet operating expenses and adversely could affect public confidence in the Jersey City School System and reduce services to the community.

D. 21.

Dr. Frohnapfel was able to pay \$6.5 million toward the penalty and he was still negotiating with the IRS in October 2024 in order to reduce the amount. T. Vol. III, 12-20.

Respondent's conduct with respect to the IRS tax lien caused significant damage to the District. Respondent's failure to ensure that federal taxes were paid cost the District millions of dollars in fines and penalties and diverted resources from the education of children. Her actions and inactions constitute misconduct, conduct unbecoming and neglect of duty. Counts Five and Six are sustained.

Counts Seven and Eight (Failure to Pay Electric and Gas Bills)

The District's annual expenditure for the gas and electric services provided by PSE&G for its 45 schools and other buildings is approximately \$6 million. Dr. Frohnapfel testified regarding the importance of budgeting additional funds because utility costs are likely to increase each year. However, Respondent had budgeted half of the annual amount, approximately \$3 million dollars. As a result, the delinquency to the utility grew by leaps and bounds in 2021-2022.

Dr. Fernandez testified that in her first week as Acting Superintendent in January 2022 she was summoned to a meeting in the Mayor's office regarding the District's failure to pay PSE&G. Dr. Fernandez had an email exchange with Respondent regarding PSE&G's delinquent payments from the District. R. 4. In the email Respondent advised that she would verify the amounts owed to PSE&G but pay current invoices. Dr. Fernandez testified that Respondent did not ensure that current invoices were paid.

Dr. Frohnapfel testified that in his second week as Acting Business Administrator in September 2022 he was called into a meeting with the District's General Counsel and PSEG representatives in which PSE&G representatives advised that they were about to file a lawsuit over the millions of dollars owed to the utility.⁷ He testified that PSE&G representatives stated that they had been attempting to resolve the delinquency for nine months without success. Dr. Frohnapfel told the representatives that he would issue a check immediately for two thirds of the balance (\$5 million dollars) and review the remaining outstanding amounts. T. Vol. II, 102-108. A check was delivered to the offices of the PSE&G attorney the following week. D. 33.

Chester testified that in September 2022 he assisted Dr. Frohnapfel with the PSE&G situation which had not been resolved. He testified that Miranda DeVincenzo, the chief person in payroll, told him of the dire situation she faced in paying PSE&G:

The utility bills for the district approximate about \$6 a year, and at the beginning of the year she was given about \$3 million. And the beginning of the year being July 1st, not January 1st. When the fiscal year began, she was given an allocation of about \$3 million. So she would go through that by Christmas or January.

And she would go to her boss, who would then go to the administrator. At times she went to the business administrator asking for more money, and what we got from her is she would get \$100,000, \$ 300,000 at the time, despite the fact that there was significantly more money due....

T. Vol. V, 94-95.

Chester also testified that when he reviewed the PSE&G account with the Business Office accountant she told him that Respondent had not given her authority to pay the delinquent PSE&G account. Dr. Frohnapfel testified that the PSE&G account

⁷ The utility is prohibited by law from shutting off gas and electric service to a school.

was brought current by January 2023 and that he was able to do so with the same staff that was in place under Respondent.

Respondent testified that she was unable to ascertain over a period of three years what amounts were owed to PSE&G. She also acknowledged that she failed to bring the account current despite the Superintendent's directive that she do so. T. Vol. VIII, 155-160. Respondent underbudgeted the utility expense by 50% when there was no reasonable basis to believe that the annual expense for gas and electric would decrease. She did not provide any explanation for her underbudgeting nor was there any evidentiary basis that the utility's meter readings were inaccurate or false. Respondent's inaction on this matter caused the District to come under the radar of the Mayor's office and narrowly avoid litigation and adverse publicity.

Respondent's conduct with respect to the failure to pay PSE&G bills constitutes conduct unbecoming and neglect of duty. Counts Seven and Eight are sustained.

Counts Nine and Ten (Failure to Pay Water and Sewer Bills)

Counts Nine and Ten involve a similar pattern of a failure to pay the utility that provides water and sewer service to the District. Upon assuming his position as Acting Business Administrator Dr. Frohnafel learned that the Jersey City Municipal Utility Association (JCMUA) was owed in excess of \$1.5 million dollars. These amounts had accrued while Respondent was serving as the Business Administrator and resulted from insufficient budgeting. Dr. Frohnafel spoke with the Business Office accountant who advised him that Respondent would not authorize payments to remedy the JCMUA delinquency. T. Vol. II, 123.

On November 17, 2022, two months after he had arrived in the District, Dr. Frohnapfel issued a payment in the amount of \$464,179.86 to JCMUA. On December 22, 2002 he issued a payment of \$798,780.53 to the utility. On February 1, 2023 he issued JCMUA a payment in the amount of \$1,555.558.09. D. 34.

Respondent testified that she was aware of the outstanding unpaid invoices to JCMUA and authorized a payment of \$800,000 to the utility. However, after that time she did not follow up to ensure that the account remained current. T. Vol. VIII, 137. Respondent's failure to pay the JCMUA bills constitutes conduct unbecoming and neglect of duty. Counts Nine and Ten are sustained.

Counts Eleven-Eighteen

(Failure to Maintain Internal Controls Over Financial Reporting)

Counts Eleven through Eighteen relate to findings in the audits previously discussed in Counts One and Two. Specifically, the failure to maintain internal controls relates to findings by the auditors regarding Respondent's failure to institute controls and monitor grant expenditures, failure to ensure that E.S.E.A. final expenditure reports accurately reflected adjustments to expenditures at year end, failure to ensure that a fixed asset ledger was maintained on a live basis, and failure to estimate liability for claims incurred but not reported for self-insurance of the District's employee health benefit plan. D. 24, 26 & 27. These findings were documented in the audits and substantiated by the testimony of auditors Canto and Bliss. Respondent's failures with respect to maintain internal controls in these areas constitutes conduct unbecoming and neglect of duty. Counts Eleven through Eighteen are sustained.

Counts Nineteen and Twenty (Failure to Comply with Order by NJDEP)

The New Jersey Department of Environmental Protection (NJDEP) performs compliance evaluations of the District's schools. The DEP issued compliance violations to the District at approximately 21 schools in 2020 (and a second notice of violation in April 2022) regarding underground storage tanks. Respondent failed to respond to the notices that included fines. As a result, when Dr. Frohnapfel learned two years later about a fine by the NJDEP he responded immediately and entered into an Administrative Consent Order requiring the District to pay \$100,000 in fines plus interest for failing to correct the deficiencies. D. 46.

He testified that "the fine could have increased to \$5 million if we didn't address this right away....I was able to address this right away." T. Vol. III, 65. Dr. Frohnapfel signed the Consent Order on October 5, 2022 less than a month after he arrived. He testified that he was able to satisfy the Order using the same staff that Respondent had.

Respondent testified that matters with the NJDEP were handled by an outside environmental consulting firm. However, it was the responsibility of the Business Office to respond to orders and make payment of fines. Respondent's failure to ensure compliance with the Orders of the NJDEP had adverse financial consequences for the District and constitutes conduct unbecoming and neglect of duty. Counts Nineteen and Twenty are sustained.

Counts Twenty-One through Thirty (Failure to Pay Invoices to Vendors)

During Dr. Frohnapfel's first week on the job as Acting Business Administrator he encountered an avalanche of unpaid bills to vendors. In addition to unpaid vendors, there were also "thousands of purchase orders that were never moved out of the district" for

services and supplies that were needed from vendors. T. Vol. II, 98-99. Dr. Frohnapfel testified that he reassigned some Business Office staff to fast track purchase orders.

Dr. Frohnapfel testified regarding the importance of paying the District's bills:

We're customer service, we have to pay our bills, we have to pay our people, and we have to make sure these third party payments and taxes and whatever—we have to pay that. There's no excuse not to do that. That's our chief function, pay the bills and pay the staff.

T. Vol. III, 24.

Dr. Fernandez testified that in January 2022 unpaid vendors were reaching out to her and to Board members regarding their outstanding invoices with the District. Vendors complained that they were not receiving responses from the Business Administrator to their emails and other contacts. These vendors included Panetta (boiler company), Union County Educational Services, G&S Solar, Med Screen (Covid-19 Testing), New Jersey School Boards Insurance (premiums), Sal Electric (electric work), Integrated Power Services and Tectonic Engineering. D. 40-44. Dr. Fernandez also received an inquiry from the New Jersey DOE regarding the District's failure to pay vendors, contractors, and meeting payroll on time. R. 13.

In addition, the outstanding bills for vendors Apple and Pearson had serious ramifications for the District. Dr. Fernandez and Dr. Frohnapfel testified that Apple, which was owed in excess of \$4 million dollars, refused to do business with the District due to unpaid invoices in 2021-2022. T. Vol. I, 98-100. As a result, the District was unable to obtain books and other curriculum materials for students.

After payments were made in 2022 Apple reinstated its contract with the District but only with Dr. Frohnapfel's and the Superintendent's assurance that he would personally be the contact for the vendor. T. Vol. III, 56-59. Dr. Fernandez testified that

“to this day, Apple still has us as a questionable company to do business with.” T. Vol. I, 99-100.

A similar situation developed due to outstanding invoices for Pearson which also put a “credit hold” on the District. This hold resulted in the District’s inability to obtain needed materials for students. Pearson refused to provide the District with testing material for assessments of students with IEPs which were necessary in order to develop an individualized instruction plan. T. Vol. I, 97-99.

Respondent testified that it was the responsibility of her supervisors to pay invoices and that she assigned Karen Johnson, Assistant Business Administrator, who was hired in March 2020, to oversee the Accounts Payable Department. T. Vol. VIII, 37-40. She testified that the failure to pay vendor invoices was the result of understaffing in the department. She testified that due to a retirement and other departures that Accounts Payable, which once had four employees, was “down to Miranda.” T. Vol. VII, 149.

Respondent testified that she became aware of the number of outstanding invoices to vendors in late 2021 or 2022 and worked with Assistant Business Administrator Johnson who was the “lead person” and Miranda in order to resolve them. T. Vol. VII, 147. She testified further that “[b]ut the scale and magnitude of the bills, it just defied logic, why we weren’t just paying bills, a basic function of accounts payable.” T. Vol VII, 113.

I have carefully considered Respondent’s testimony regarding short staffing which is documented by several emails she sent in late 2021 and early 2022 regarding vacancies in accounts payable, food services, payroll and accounting and the Human Resources Department’s failure to post bids for some of these positions. R. 10, 11, 12,

13, 14 & 16. Respondent also requested that the Board of Education conduct an operational review of Accounts Payable in November 2021 but it was not approved. R. 19.

It is a given that the Business Administrator does not have her hands on every invoice. There was testimony that the monthly bill list that is submitted to the Board of Education is dozens of pages. However, there is no evidence that any payments at issue in this proceeding were disapproved by the Board. Moreover, Dr. Frohnafel testified that when he was hired in September 2022 there was sufficient cash on hand to operate the district, specifically three million dollars monthly. T. Vol. III, 143-144. The totality of evidence in the record does not support the conclusion that understaffing in the Business Office was the cause of these multiple and longstanding delinquent accounts for several reasons.

First, Respondent's claim that she failed to ensure that vendor invoices were paid because her requests for additional staffing were ignored is not supported by the record. In 2020, the District hired Karen Johnson as Assistant Business Administrator to assist her with accounts payable and payroll functions. Respondent testified that Johnson was in her "inner circle" and the number two person in the Business Office with whom she met regularly. The District also hired a number of other personnel to assist Respondent with the operations of the Business Office. The District brought back consultant Chester to assist Respondent and he returned to the District in 2021. Both Johnson and Chester were significant hirings for the District to improve the operations of the Business Office. In addition, the District also hired Jerry Jacobs (Budget), Nancy Caderilla (Budget), Diana

(Facilities) and Doris Gonzalez (PCR Head Counts) to assist Respondent in fulfilling her responsibilities.

It is significant that Dr. Frohnafel, who assumed the responsibilities of Acting Business Administrator, was able to remedy the delinquent taxes, utility invoices, payments to vendors and other issues within weeks, and in some cases a few months, with the same staff that existed for Respondent. Thus, although the record supports the conclusion that short staffing in Accounts Payable contributed to the delays in payments to some vendors, it was the Business Administrator's responsibility to be proactive and step in to decrease the backlog. This was especially the case when it came to vendors such as Apple and Pearson who supplied critical education materials for students and were owed millions of dollars. If, as Respondent testified, Miranda DeVincenzo was left with an inordinate amount of work due to staff illnesses and retirements in accounts payable, it was incumbent on Respondent to reassign other personnel to address the situation instead of letting invoices pile up for months.⁸ Once she was aware of the "scale and magnitude" of outstanding invoices she should have gotten more directly involved to address the bills that were months overdue and/or in the millions of dollars.

Respondent acknowledged that it was her responsibility to make sure that the District's bills were paid. T. Vol. VIII, 69. However, she testified that "I don't sit there and micromanage bill payments." T. Vol. VIII, 138. This was a five alarm fire that required immediate and intensive action on her part to address delinquent accounts and expedite payments to vendors.

⁸ As discussed in connection with Counts Thirty-Nine and Forty, Respondent had over 100 unopened emails from Miranda DeVincenzo. D. 48.

The totality of evidence established that Respondent, who was ultimately responsible as the CFO of the Business Office, failed to perform her duties as Business Administrator to ensure that the District paid invoices from vendors. The failure to pay vendor invoices caused substantial harm to the District as a business and to its reputation. Respondent engaged in conduct unbecoming and neglect of duty by failing to pay the invoices of multiple vendors which also resulted in harm to the students who are served by the District. Counts Twenty-One, Twenty-Two, Twenty-Three, Twenty-Four, Twenty-Five, Twenty-Six, Twenty-Seven, Twenty-Eight, Twenty-Nine and Thirty are sustained.

Counts Thirty-One and Thirty-Two

(Failure to Appeal Illegitimate Unemployment Claims)

There was testimony that there were a large number of unemployment claims that were filed by employees during the Covid-19 pandemic. There was also correspondence from the New Jersey Department of Labor regarding the validity or verification of claims that went unanswered by the District. These claims were paid by the State which then sought reimbursement from the District.

There was evidence that Respondent sought assistance specifically with unemployment claims but it was not provided. The District did not establish that Respondent “prevented anyone from the Business Office from challenging the claims.” Due to the unprecedented volume of these claims during the pandemic, the District has not established that Respondent engaged in misconduct, conduct unbecoming or neglect of duty with respect to the failure to challenge or appeal illegitimate unemployment claims. Counts Thirty-One and Thirty-Two are dismissed.

Count Thirty-Three (Failure to Issue Settlement Proceeds)

Dr. Fernandez testified that the District incurred legal fees due to the failure of the Business Office to pay a Settlement Agreement regarding a special education student. T. Vol. I, 208-109. Respondent testified that it was the responsibility of the Law Department to complete the paperwork for settlements that resulted from litigation. Although her office would issue the check, the District failed to produce documentation regarding the coordination between the Law Department and the Business Office. It was not established that Respondent was advised of an amount for payment or the timing of it. The District has not established that Respondent engaged in misconduct, conduct unbecoming or neglect of duty by failing to issue the settlement proceeds in this matter. Count Thirty-Three is dismissed.

Counts Thirty-Four, Thirty-Five and Thirty-Six
(Failure to Supervise the District's Office and Staff)

As Business Administrator, Respondent had a duty to oversee the supervisors and staff in the Business Office to make sure that critical functions such as the payment of taxes, health insurance premiums, utilities and vendors were fulfilled. Between 2017-2019 Respondent had held bi-weekly and then monthly meetings with her department heads to supervise the operations of the Business Office. T. Vol. V, 9-22. However, inexplicably, Respondent stopped having bi-weekly or even monthly meetings with her department heads after a return to normalcy following the pandemic. She admitted that she met only with her "inner circle," who with the exception of Karen Johnson, did not have functions relating to the financial side of the Business Office which increasingly was in utter disarray. This failure to hold regular meetings with department heads, who Respondent admitted did not have access to her, made her ill-informed about important

operational issues that needed her input and direction and impeded her supervisors and staff's ability to perform their jobs.

Moreover, when department heads were able to schedule meetings with Respondent she admitted that they were often cancelled. Karen Tangonan, Management Assistant, who previously served as a clerk, testified that meetings were cancelled 80% of the time often on the day they were scheduled. She was stationed outside of Respondent's office and was placed in an uncomfortable position as the "go between" between Respondent and department heads who were increasingly frustrated by her unavailability. Department heads complained to Tangonan that "nothing gets done." T. Vol. V, 18.

Jennifer Zeligson, Nutrition Director of the Food Services Department, testified that "we had running meetings scheduling that [were] canceled on a regular basis". T. Vol. V, 51. She testified that she waited outside Respondent's office for 45 minutes when Respondent knew she was there but was refused access. She testified that Respondent's unavailability affected her Department's operations and ability to provide meals to 13,000 students daily. T. Vol. V, 50-53.

Rafael Augusto, Coordinator of Contractual Operations, also testified regarding cancelled meetings and the lack of access to Respondent. T. Vol. IV, 116-117. He testified:

Oftentimes we'd go and ask questions. We were told we cannot be seen at the time. We would send e-mails and try to get responses, and we were told to print the e-mails, leave them there and then come back, and when she had time, she would look at them, but it just became the same thing, we weren't getting the e-mails answered and we weren't getting those printed e-mails answered either.

T. Vol. IV, 104.

Augusto testified that supervisors and employees, many of whom were long-term employees, were “not allowed to interact the way we needed to interact to get our jobs done.” T. Vol. IV, 106. He testified that Respondent interjected members of her inner circle who had no experience with certain departments to sit in on meetings . T. Vol. IV, 108-115. He also testified that Respondent had an open door policy with respect to those individuals.

Respondent’s mismanagement of the Business Office also caused a dozen Business Office employees, including Tangonan, Zeligson and Augusto, to send a letter to the Superintendent in August 2022 stating that Respondent had created a hostile work environment in which the inner circle received favorable treatment while other staff were not provided with the support they needed to do their jobs. D. 50. This letter included allegations that Respondent marginalized staff who disagreed with her, failed to respond to emails and phone calls requesting to meet with her in person and ceased monthly meetings with Senior Staff. The letter also alleged that Respondent was not adhering to seniority when assigning overtime and was also not verifying the overtime of individuals. The letter concluded by stating that “...this current work environment created by Respondent is extremely unproductive, demoralizing and is seriously compromising our ability to ensure that the daily operation of the district is fulfilled.” D. 50.

Respondent’s lack of communication, responsiveness and direction to supervisors and staff (see *also* Counts Thirty-Nine and Forty, page 74 *infra*), had substantial consequences for the District as previously discussed. By contrast, Acting Business Administrator Frohnapfel testified that he immediately implemented an open door policy for staff in order to manage the Department properly. The fact that he was able to rectify

the most serious problems within weeks and months of replacing Respondent with the same staff speaks volumes. T. Vol. I, 76. It also severely undermines Respondent's excuse that she lacked sufficient staffing to perform the duties of Business Administrator.

I incorporate my findings on Counts One through Thirty, Thirty-Four through Thirty Six, and Thirty-Nine and Forty here. The evidence established that Respondent failed to supervise the Business Office and staff and engaged in conduct unbecoming and neglect of duty. Counts Thirty-Four, Thirty Five and Thirty-Six are sustained.

Counts Thirty Seven-Thirty Eight (Failure to Respond to OPRA Requests).

One of the responsibilities of the Business Office is to respond to requests for records under the Open Public Records Act (OPRA). Not surprisingly, the district receives hundreds of requests that require a response. The testimony established that Chester handled this responsibility for many years and that during the period when he left the District Respondent had delegated this responsibility to other staff. There was also testimony from Chester and Respondent that the pandemic exacerbated the District's ability to respond to OPRA requests in a timely manner. One individual appealed the District's failure to respond to court.

The District has not established that Respondent engaged in misconduct, conduct unbecoming or neglect of duty with respect to responding to OPRA requests. Counts Thirty-Seven and Thirty-Eight are dismissed.

Counts Thirty-Nine and Forty (Failure to Respond to Work Emails)

In September 2022, when Chester was able to access Respondent's work email there were 6000 unopened emails that spanned not just months but a year. T. Vol. IV, 113. This email account of the Business Administrator had a filter for junk mail. After

deleting promotions Chester had over 4,000 unopened emails and testified that he was “surprised, shocked and amazed” to discover the volume. T. Vol. IV, 142. Reading and answering emails from superiors, department heads, vendors and government agencies is a critical responsibility of the Business Administrator.

The spreadsheet that Chester prepared after sorting the emails revealed unopened emails from: Superintendent Fernandez (58), General Counsel Pruchnik (72) Karen Johnson/Assistant Business Administrator (194), Tammy Blount, Director Accounts Payable (29), Miranda DeVincenzo, Payroll (108), Supervisors (201), District employees (263), Governmental Agencies (111), PSE&G (108) and many other individuals and entities. D. 48.

Respondent’s testimony, that she may have responded to these emails by other means, defied logic and common sense. She would not have known what to respond to because she did not open or read the emails. This is just one more example of Respondent’s failure to perform the basic functions of her position and not attend to the financial operations of the District. Her failure to do so constitutes conduct unbecoming and neglect of duty. Counts Thirty-Nine and Forty are sustained.

Count Forty-One (Failure to Oversee Casper Program)

Count Forty-One, regarding oversight of timesheets regarding the Casper afterschool program, is duplicative of allegations in Count One. Moreover, the District failed to produce evidence with respect to this Charge. Count Forty-One is dismissed.

Count Forty-Two (Other Just Cause)

Count Forty-Two is essentially a summary of allegations, the majority of which have been sustained, that support the conclusion that Respondent is unfit to serve in her position.

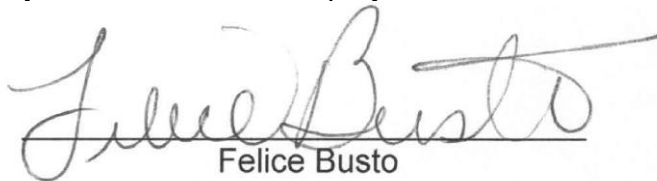
Respondent argues that if any discipline should flow from her conduct, progressive discipline should be applied. I cannot sustain this position on this record. In addition to one finding of misconduct, there are multiple findings of Respondent's conduct unbecoming and neglect of duty as Business Administrator.

As detailed in this Decision, Respondent failed to ensure that core functions of the Business Office such as paying taxes and insurance premiums, overseeing and ensuring payment of millions of dollars to utilities and other vendors, maintaining internal controls, supervising and being accessible to supervisors and staff were performed. Respondent's failure to perform the essential duties of Chief Financial Officer of the District resulted in unnecessary financial costs to the District, including *millions* of dollars in fines and penalties to the IRS. Her conduct also negatively impacted the District's standing with vendors and its ability to perform its educational mission to students because there were credit holds and refusals to do business with the District. The totality of Respondent's misconduct, conduct unbecoming and neglect of duty is sufficiently egregious as to make termination of her employment the appropriate penalty. Count Forty-Two is sustained. The District had just cause to discipline Respondent and terminate her employment.

CONCLUSION

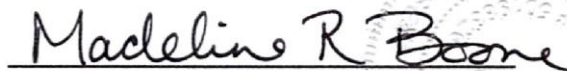
1. Respondent is guilty of misconduct, conduct unbecoming and neglect with respect to Counts One, Two, Three, Four, Five, Six, Seven, Eight, Nine, Ten, Eleven, Twelve, Thirteen, Fourteen, Fifteen, Sixteen, Seventeen, Eighteen, Nineteen, Twenty, Twenty-One, Twenty-Two, Twenty-Three, Twenty-Four, Twenty-Five, Twenty-Six, Twenty-Seven, Twenty-Eight, Twenty-Nine, Thirty, Thirty-Four, Thirty-Five, Thirty-Six, Thirty-Nine, Forty, and Forty-Two. These Counts and Specifications are sustained.
2. The District has not substantiated Counts Thirty-One, Thirty-Two, Thirty-Three, Thirty-Seven, Thirty-Eight and Forty-One. These Counts are dismissed.
3. The appropriate penalty for Respondent's misconduct, conduct unbecoming and neglect of duty is termination of employment.

Dated: May 12, 2025
Ocean Grove, New Jersey


Felice Busto

State of New Jersey }
County of Monmouth } ss:

On this 12th day of May, 2025, before me personally came and appeared Felice Busto to me known and known to me to be the individual described in and who executed the foregoing instrument and she acknowledged to me that she executed same.



Madeline R Boone
NOTARY PUBLIC
State of New Jersey
ID # 50198320
My Commission Expires 6/23/2027

