



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

DAVID C. HESPE
Acting Commissioner

October 9, 2014

Dr. Brian Zychowski, Superintendent
North Brunswick Township Public Schools
PO Box 6016, Maple Meade Administration Building
North Brunswick, NJ 08902

Dear Dr. Zychowski:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **North Brunswick Township Board of Education**. The funding sources reviewed include titled programs for the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2012 through February 7, 2014. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued Consolidated Monitoring Reports will be posted on the department's website at <http://www.state.nj.us/education/finance/jobs/monitor/consolidated>.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the North Brunswick Township Board of Education is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any **monetary** findings in dispute (emphasis added). A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your district's website.

By copy of this report, your auditor is requested to comment on all areas of noncompliance and recommendations in the next certified audit submitted to the New Jersey Department of Education. If you have any questions, please contact Lori Ramella at (609) 984-0937.

Sincerely,

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

RJC/LR/dk:North Brunswick Twp. BOE Cover Letter /consolidated monitoring
Enclosures

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NORTH BRUNSWICK TOWNSHIP PUBLIC SCHOOLS
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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
OCTOBER 2014**

District: North Brunswick Township Public Schools
County: Middlesex
Dates On-Site: February 5, 6 and 7, 2014
Case #: CM-033-13

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 535,014
Title I, Part D	186,318
Title II, Part A	104,582
Title III	55,487
Title III Immigrant	1,211
IDEA Basic	1,243,642
IDEA Preschool	34,270
Race To The Top	69,615
Carl D. Perkins	38,753
Total Funds	<u>\$ 2,268,892</u>

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BACKGROUND

The Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Act (IDEA) and other federal laws require local education agencies (LEAs) to provide programs and services to their districts based on the requirements specified in each of the authorizing statutes (ESEA, IDEA, Race to the Top and Carl D. Perkins). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by sub recipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION

The NJDOE visited the North Brunswick Township Public Schools to monitor the district's use of federal funds and the related program plans, where applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year applications and authorizing statutes, and to determine whether the funds were spent in accordance with the program requirements, federal and state laws, and applicable regulations. The on-site visit included staff interviews and documentation reviews related to the requirements of the following programs: Title I, Part A (Title I); Title II, Part A (Title II); Title III; Title III Immigrant; IDEA Basic and Preschool; Race to the Top; and Carl D. Perkins for the period July 1, 2012 through February 7, 2014.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records, purchase orders, and current district policies and procedures. The monitoring team members reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews, as well as conducted interviews with program administrators and other district personnel as required. Additionally, the IDEA grant review included a review of student records, classroom visitations and interviews with instructional staff to verify implementation of Individualized Education Programs (IEP), a review of student class and related service schedules, and interviews of child study team members and speech-language specialists.

EXPENDITURES REVIEWED

The grants that were reviewed included Title I, Title II, Title III, Title III Immigrant, IDEA Basic and Preschool, Race to the Top, and Carl D. Perkins for the period July 1, 2012 through February 7, 2014. A sampling of purchase orders was taken from the entire population and later identified as to the grant that was charged.

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**GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, TITLE II, TITLE III, IDEA,
CARL D. PERKINS AND RACE TO THE TOP FUNDS**

Title I

The district operated a targeted assistance program at its one Title I funded school: Linwood Middle School. The district identified Closing the Achievement Gap, English Language Arts, and Mathematics for Economically Disadvantaged, Racial/Ethnic, and Limited English Proficient students as priority problems.

Title II

The district used its Title II allocation to build and develop teacher and principal leaders through professional development, mentoring and coaching.

Title III

The district used Title III funds for after school and summer programs, professional development, and parental involvement.

IDEA:

The district used the FY 2014 IDEA funds to reduce district tuition expenditures for students receiving special educational services in other public school districts and approved private schools for students with disabilities. The remainder of the IDEA funds were used for professional development for special education staff and instructional supplies and supplementary materials required by the IEPs of students with disabilities.

Carl D. Perkins

The district has two approved Career Technical Education programs: Radio & Television Broadcasting Technology Technician 100202; and Sales Distribution and Marketing Operations General 521801. As indicated in the FY 2013 Perkins Application, the district used the funds for in-state Career and Technical Student Organization (CTSO) activities, technology training for teachers, various programmatic supplies, and end of program assessments.

Race to the Top

The district used the Race to the Top funds for common core transition and professional development for the district's teacher evaluation model.

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DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district's use of Title I funds for the following expenditures supplanted state/local funds:

- Scholastic, Inc. - PO# 143097;
- Institute for Educational Leadership - PO# 142595;
- Northwest Evaluation Association - PO# 142246;
- RIISA Annual Membership - PO# 142044;
- AMTJ Supervisors Conference - PO# 142343;
- Stipends for "6" Subject Area Leaders totaling \$2,103; and
- English Language Arts Intervention for "25" staff.

For schools operating a targeted assistance Title I program, services may benefit only targeted students attending Title I funded schools who meet the established criteria defined by the district/school. Services funded by Title I cannot benefit the entire school. Rather these funds must be used to supplement the existing educational program of the school, by devising programs and services to bolster the academic performance of low-achieving students.

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

Required Action: The district must allocate state/local funds rather than using Title I funds to support this expenditure. The district must provide evidence of the adjusting accounting entry for the expenditure to the NJDOE for review. The finding has been referred to the Office of Fiscal Accountability and Compliance (OFAC) for further review.

Finding 2: The notification letters sent to the parents/guardians of identified Title I students did not include clearly defined entrance and exit criteria. The parents/guardians of identified Title I students must be informed of the multiple, educationally related criteria used to identify their child/children for Title I services.

Citation: ESEA §1115(B): *Targeted Assistance Programs (Eligible Children from Eligible Population).*

Required Action: The district must revise its FY 2014-2015 parental notification letters to include clearly defined entrance and exit criteria. The district must provide a copy of the revised parental notification letter to the NJDOE for review.

Finding 3: The district could not provide evidence of when its Title I written parental involvement policy was distributed. Per the legislative requirement, parents/guardians of Title I

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students have a right to be informed of ways they can further engage themselves in the academic performance and achievement of their children.

Citation: ESEA §1118(b): *Parental Involvement (School Parental Involvement Policy)*.

Required Action: For FY 2014-2015, the district must ensure that its Title I school distributes the written parental involvement policy to parents/guardians of Title I students. The district must submit a copy of the policy and a narrative describing the distribution process, to the NJDOE for review.

Finding 4: The district could not provide evidence that its Title I school convened the annual Title I parent meeting. The meeting is required to inform parents/guardians of the school's participation in the Title I program, legislative requirements, and how they can be involved in helping their child/children succeed academically.

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

Required Action: For FY 2014-2015, the district's Title I school must convene the annual Title I parent meeting no later than mid-October. The district must submit documentation of the meeting (e.g., invitational letter/flyer, agenda, meeting minutes, and sign in sheets) to the NJDOE for review.

Finding 5: The district could not provide evidence of a process to consult with nonpublic schools that enroll resident students. Per the legislative requirement, the district must consult with nonpublic officials of schools that enroll resident students to determine students' eligibility for Title I services. The consultation process must include a discussion of the following: collection of poverty data, criteria for student identification, and services for eligible students, parents, and teachers.

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

Required Action: For FY 2014-2015, the district must formalize its nonpublic consultation process. The district must retain signed/certified receipts of correspondence to nonpublic schools, copies of Affirmation of Consultation signed by all consulted parties, and refusal forms. The district must also provide copies of meeting agenda, minutes, and sign in sheets. The district must submit verification of the above notices to the NJDOE for review.

Title II

A review of the expenditures charged to the Title II grant yielded no findings.

Title III

A review of the expenditures charged to the Title III grant yielded no findings.

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IDEA (Special Education)

Finding 6: The district did not consistently document in the IEPs of students removed from the general education setting for more than 20 percent of the school day, including students placed in separate settings, consideration of placement in the least restrictive environment. Specifically, IEPs of students placed in separate settings did not consistently include activities to transition the student to a less restrictive environment.

Citation: N.J.A.C. 6A:14-4.2 (a) 4 and (a) 8(i), (ii) and (iii).

Required Action: The district must ensure that for students placed in separate settings the IEP team identifies activities to transition the student to a less restrictive environment and document them in each IEP. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. The names of the students with IEPs that were identified as noncompliant will be provided to the district by the monitor. A monitor from NJDOE will conduct an on-site visit to interview staff, review the revised IEPs, along with a sample of IEPs for students whose annual review meetings were conducted between November 2014 and January 2015.

Race to the Top

A review of the expenditures charged to the Race to the Top grant yielded no findings.

Carl D. Perkins

Finding 7: The district posted several expenditures funded by the FY 2012-2013 Perkins grant to incorrect general ledger accounts. For example, disbursements for non-instructional purchased professional services were recorded under line items designated for instructional supplies and costs incurred for instructional supplies were recorded in an account reserved for instructional other objects.

Citation: 34 CFR §80.20; N.J.A.C. 6A:23-16.2 (f); and Perkins One-Year Grant Application Guidelines, July 1, 2012 – June 30, 2013 (Perkins Guidelines) § A: Perkins Grant Overview.

Required Action: The district must ensure federally funded expenditures are allocated to appropriate general ledger accounts. The district should review all expenditures for FY 2013-2014 and transfer all improperly recorded transactions to the correct accounts prior to preparing/submitting the corresponding Final Report.

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Finding 8: The district acquired an annual site license that was allocable to unapproved expenditure category of 100-500 without filing an Amendment Application. In addition, the expenditure was improperly charged to the approved line item category of 100-600 rather than to line item 100-500.

Citation: 34 CFR §76.700: *State Administered Programs (Compliance with statutes, regulations, State plan, and applications)*; and Perkins Guidelines § D: One-Year Grant Application (Non-Allowable Costs).

Required Action: The district must ensure proper categorization of expenditures for conformity with the Guidelines. Additionally, the district must obtain the requisite approval to expend Perkins funds in a manner which differs from the grant application by filing an Amendment Application, when necessary.

Administrative

Finding 9: The district does not have the required supporting documents to verify the activity of all NCLB/IDEA staff, as required by federal law. The documentation must reflect what the staff is doing, when and where and must match their funded percentage.

Citation: 2 CFR Part 225 Attachment B, § 8(h): *Cost Principles for State, Local, and Indian Tribal Governments (Compensation for personal services – Support of salaries and wages)*.

Required Action: The district must verify the time and activity of staff charged to the grant. The district must submit a list of FY 2013-2014 NCLB/IDEA funded staff, salaries, funding percentages and time sheets to date to the NJDOE for review (including administrative staffing).

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

If you have any questions, please contact Lori Ramella via phone at (609) 984-0937 or via email at lori.ramella@doe.state.nj.us.