



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

September 26, 2014

Dr. Robert Zega, Superintendent  
Woodbridge Township School District  
PO Box 428  
School Street  
Woodbridge, NJ 07095

Dear Dr. Zega:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Woodbridge 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 December 13, 2013. 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 Woodbridge 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:Woodbridge Twp. BOE Cover Letter /consolidated monitoring  
Enclosures

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**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
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**WOODBRIIDGE TOWNSHIP SCHOOL DISTRICT**  
P. O. BOX 428, SCHOOL STREET  
WOODBRIIDGE, NJ 07095  
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*New Jersey K-12 Education*

**CONSOLIDATED MONITORING REPORT  
SEPTEMBER 2014**

**District:** Woodbridge Township School District  
**County:** Middlesex  
**Dates On-Site:** December 11, 12, and 13, 2013  
**Case #:** CM-034-13

**FUNDING SOURCES**

Program	Funding Award
Title I, Part A	\$ 1,599,569
Title II, Part A	523,009
Title III	188,432
Title III Immigrant	92,215
IDEA Basic	3,246,042
IDEA Preschool	102,957
Race To The Top	124,864
Carl D. Perkins	94,674
Total Funds	<u>\$ 5,971,762</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 Woodbridge Township School District 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 (Perkins) for the period July 1, 2012 through December 13, 2013.

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 Perkins for the period July 1, 2012 through December 13, 2013. 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 USE OF TITLE I, TITLE II, TITLE III, IDEA,  
RACE TO THE TOP AND CARL D. PERKINS FUNDS**

**Title I**

The district operated targeted assistance programs in each of the eight Title I funded schools. The district identified Closing the Achievement Gap for Economically Disadvantaged Students and Limited English Proficient students as priority problems.

**Title II**

The district used Title II funds on professional development for teachers and activities to support the Professional Learning Communities.

**Title III**

The district used Title III funds for technology at the schools with the largest population of English Language Learners (ELL). The district also opened a preschool English as a Second Language class and used the funds for the salaries of the teacher and paraprofessional for this class.

**Title III Immigrant**

The district used Title III Immigrant funds for technology at the schools with the largest population of ELL students.

**IDEA (Special Education)**

The district used IDEA funds to reduce tuition costs for students receiving special educational services in other public school districts and approved private schools for students with disabilities, salaries for special education instructional aides, professional consultants who work with special education students, and professional development. The district also allocated IDEA funds to support students who attend nonpublic schools located within the district. Nonpublic special education services include instructional aides, in-class support, speech and physical therapy, and instructional materials.

**Race to the Top**

The district used Race to the Top funds for the implementation of teacher and leader evaluation systems.

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**Carl D. Perkins**

The district has two approved programs; Business Management and Administration (CIP Code 520201) and General Office Occupations and Clerical Services (CIP Code 520408). The Business Management and Administration program has been approved as a program of study. During the 2012-2013 school year the district was approved to use Perkins funds for teacher stipends to coordinate student activities directly connected to the business programs, administrative and program salaries related to coordinating the required elements of an approved business program, various instructional supplies for the business program and technical skill assessments to be administered to students completing the business programs.

**DETAILED FINDINGS AND RECOMMENDATIONS**

**Title I**

**Finding 1:** The district's Title I funded schools are not running viable Title I targeted assistance programs.

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

**Required Action:** The district must ensure that its Title I funded schools are implementing viable Title I targeted assistance programs that serve only identified low-performing students. Additionally, the district must ensure these programs meet the intent of the legislation. A description of the revised program, including entrance and exit criteria, must be submitted to the NJDOE for review.

**Finding 2:** The district's use of Title I funds for the following activities supplanted state/local funds:

- Field trip to Lincoln Center (PO # 14c00680);
- Guidance Counselor positions;
- Everyday Mathematics program-Part 3;
- District wide summer program;
- Apple TVs;
- Smart Boards and projector; and
- iPads.

For schools operating a targeted assistance Title I program, services may benefit only those students who meet the established criteria defined by the district/school. Services funded by Title I may not 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.

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**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 entries for the expenditures to the NJDOE for review.

**Finding 3:** 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, as well as benchmark assessment scores, 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's Title I schools must revise their FY 2014-2015 Title I parental notification letters to include the clearly defined entrance and exit criteria for participating students. The district must submit a copy of the FY 2014-2015 revised parental notification letters to the NJDOE for review.

**Finding 4:** 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 students must be involved in the development of the written parental involvement policy, which informs them how 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 funded schools distribute their written parental involvement policy to parents/guardians of the Title I students. The district must submit a copy of the policies, and a description of the mechanism used to distribute them, to the NJDOE for review.

**Finding 5:** The district could not provide documentation that its Title I schools convened the annual Title I parent meeting. The meeting is required to inform parents/guardians of identified Title I students about the school's participation in the Title I program, legislative requirements, and ways in which they can be involved in helping their child/children succeed academically.

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

**Required Action:** The district's Title I schools must convene their annual Title I parent meeting for the parents/guardians of its identified Title I students no later than mid-October. The district must submit documentation of the meetings (e.g., invitational letter/flyer, agenda, meeting minutes, and sign in sheets) to the NJDOE for review.

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**Finding 6:** The district could not provide documentation of a nonpublic consultation process. Per the legislative requirement, the district must consult with the nonpublic school officials to ensure that eligible students from its attendance areas receive appropriate Title I services. The consultation must include a discussion of the following: collection of poverty data; student identification; and services for eligible students, parents, and teachers.

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

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

**Title III Immigrant**

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

**IDEA (Special Education)**

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

**Race to the Top**

**Finding 7:** The district incorrectly charged Race to the Top expenditures to account numbers which contained program code 000. The designated program codes for this grant are 290 through 299.

**Citation:** N.J.A.C. 6A:23-16.2: *Principles and directives for accounting and reporting;*  
34 CFR §80.20: *Standards for financial management systems.*

**Required Action:** The district must establish accounts with appropriate program codes for recording transactions in the general ledger.



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**Carl D. Perkins**

**Finding 8:** The district charged the FY 2012-2013 Perkins grant for an annual site license with a term that began July 1, 2013, the date the district executed the vendor license agreement. Since there was no benefit derived from this expenditure during the FY 2012-2013 grant cycle, the expenditure is a non-allowable cost and should have been charged to the subsequent project period.

**Citation:** 34 CFR §80.23: *Period of availability of funds.*

**Required Action:** The district must remit \$6,252.00 to the department for this disallowed cost. Additionally, the district must implement procedures to ensure that program costs are charged to the appropriate grant year.

**Finding 9:** During FY 2012-2013, the district purchased Hewlett-Packard printers, MacBook computers and iPads which included warranties with coverage beyond the one-year grant cycle. The funds expended for coverage after June 30, 2013 are non-allowable costs.

**Citation:** Perkins One-Year Grant Application Guidelines, July 1, 2012 – June 30, 2013 (Guidelines) §D: *Non-allowable Costs.*

**Required Action:** Expenditures of \$2,701.06 incurred for coverage beyond the grant cycle, and charged to the FY 2012-2013 grant must be refunded to the department. Each remaining year of coverage may be included in the grant applications for subsequent project periods one year at a time. Corresponding Perkins Final Reports should reflect only the cost of one year warranty coverage for each of these items as funded by the Perkins grant.

**Finding 10:** The district charged \$600.00 to the FY 2012-2013 Perkins grant to compensate a staff member for attending “Financial, Economic, Business and Entrepreneurial Literacy” curriculum committee meetings. This course fulfills the state mandate for financial literacy standards. The use of Perkins grant funds to provide services that a grantee is required to make available under other federal, state or local laws supplants state or local funds. As a result, the expenditure is a non-allowable cost.

**Citation:** N.J.A.C. 6A:8-5.1(a)1v: *Graduation Requirements*; P. L. 109-270 §311(a): *Fiscal Requirements, Supplement, Not Supplant.*

**Required Action:** The district must remit \$600.00 to the department for this disallowed cost. Additionally, the district must be sure to charge costs that are allowable, been approved and benefit Perkins students exclusively.

**Finding 11:** The district charged \$600.00 to the FY 2012-2013 Perkins grant to compensate a staff member for attending “Learn to Earn” curriculum committee meetings. The course “develops skills needed to succeed in school, the workplace and life.” Based on the information

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provided by the district, the course does not appear to have a reasonable connection to an approved Career Technical Education program. As a result, the expenditure is a non-allowable cost.

**Citation:** P. L. 109-270 §135: *Local Uses of Funds*; Guidelines §A: *Perkins Grant Overview*; and Guidelines §D: *Non-Allowable Costs*.

**Required Action:** The district must remit \$600.00 to the department for this disallowed cost. Additionally, the district must improve procedures to ensure all grant expenditures represent allowable program costs and conform to the requirements contained in the Guidelines.

**Administrative**

**Finding 12:** A review of appropriations recorded in the district's accounting records for nonpublic Title I, Title II and Title III awards exceeded approved budget amounts in Electronic Web Enabled Grant system.

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

**Required Action:** The district must implement a process to ensure federal awards for nonpublic schools are recorded appropriately in its financial records.

**Finding 13:** A comparison of Title II and Title III budgets and corresponding accounting records revealed the transfer of funds in excess of the 10 percent threshold for submitting an amendment application. Some transfers moved funds from approved line items to other approved/unapproved line items.

**Citation:** N.J.A.C. 6A:23-2.1: *Prescribed system of double-entry bookkeeping and GAAP accounting*.

**Required Action:** The district must monitor and track expenditures by function and object code to ensure they are made in accordance with the approved budget. Amendments, if necessary, should be timely and in compliance with applicable regulations.

**Finding 14:** On several occasions, the district failed to issue a purchase order prior to services being rendered (confirming order). The district's policy and state regulations require that a properly executed purchase order be issued prior to services being rendered.

**Citation:** N.J.S.A. 18A:18A (2)(v): *Public School Contracts Law*.

**Required Action:** The district must implement a process to ensure that purchase orders are issued prior to receiving goods and services from vendors.

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

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