



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

DAVID C. HESPE
Acting Commissioner

October 7, 2014

Dr. Christine Johnson, Superintendent
Boonton Public Schools
434 Lathrop Avenue
Boonton, NJ 07005

Dear Dr. Johnson:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Boonton 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 March 31, 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 Boonton Board of Education is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any **monetary** findings in dispute (emphasis added). A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

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

By copy of this report, your auditor is requested to comment on all areas of noncompliance and recommendations in the next certified audit submitted to the New Jersey Department of Education. If you have any questions, please contact Steven Hoffmann at (973) 621-2750.

Sincerely,

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

RJC/SH/dk:Boonton BOE Cover Letter /consolidated monitoring
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
OCTOBER 2014**

District: Boonton Public Schools
County: Morris
Dates On-Site: April 29, 30 and May 1, 2014
Case #: CM-038-13

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 219,872
IDEA Basic	266,233
IDEA Preschool	10,184
Title II, Part A	25,375
Title III	12,100
Race To The Top	14,291
Total Funds	<hr/> \$ 548,055 <hr/>

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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 and Race to the Top). 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 Boonton 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; IDEA Basic and Preschool; and Race to the Top for the period July 1, 2012 through March 31, 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, 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, interviews of child study team members and speech-language specialists and an interview of the program administrator regarding the IDEA grant, as well as current district policies and procedures. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

The grants reviewed included Title I; Title II; Title III; IDEA Basic and Preschool; and Race to the Top from July 1, 2012 through March 31, 2014. A sampling of purchase orders and/or salaries was taken from each program reviewed.

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GENERAL DISTRICT OVERVIEW OF USES OF TITLE I, IDEA AND RACE TO THE TOP FUNDS

Title I Projects

Title I funds were used for salaries and benefits of basic skills instructors.

IDEA Projects

The majorities of IDEA Basic funds were used to reduce district tuition costs for students receiving special educational services in other public school districts and approved private schools for students with disabilities. In addition, funds were used for occupational therapy provided to students in nonpublic schools.

Race to the Top

The district used Race to the Top funds for educator evaluation systems.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district's needs assessment in the FY 2013-2014 ESEA Consolidated Application indicated professional development for English Language Arts Literacy (ELA) and Mathematics and Working with English Language Learners as priority problems; however, the district's Title I funding did not entail professional development. Instead, the district planned to implement a Title I program that addresses the needs of students not teachers in both ELA and mathematics content areas.

Citation: ESEA §1112: *Local Educational Agency Plans.*

Required Action: For FY 2014-2015, the district must align its Title I priority problems on the needs assessment in the ESEA Consolidated Application with the components of the Title I program the district will implement.

Finding 2: The district's Title I program was not supplemental to its state/locally funded program. The district provided an extra period for ELA and Mathematics for both Title I and non-Title I students. As required by legislation, Title I students must receive academic services that are above and beyond the academic services provided to non-Title I students.

Citation: ESEA §1115(c): *Targeted Assistance Programs (Components of a Targeted Assistance Program).*

Required Action: To avoid violating the "supplement not supplant" provision of the Title I legislation, the district must provide academic services that supplement the

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state/locally funded services. The district must provide a copy of its FY 2014-2015 Title I programs in narrative form to the NJDOE for review.

Finding 3: The district's use of Title I funds to pay for the salaries and benefits of one ELA support teacher and one mathematics support teacher at John Hill School supplanted state/local funds.

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

Required Action: The district must reverse the Title I expenditures for the salaries and benefits for the two support teachers at John Hill School and allocate state/local funds for those costs. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review.

Finding 4: The district did not have supporting documents as required by law to verify that the Dean of Programs and Students, who is charged to the grant, is performing allowable grant administrative functions. The documentation must reflect what the Dean is doing, when and where and it must match the funded percentage. This documentation is necessary to verify that the funded staff member is actually performing allowable grant activities.

Citation: OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must verify the time and activity charged to the grant. The district must submit the salary, grant responsibilities, funding percentages and appropriate time sheets to date to the NJDOE for review. The district must also indicate the administrative funding amount on the administrative reserve line of Eligibility Step 4 and the Administrative Costs tabs.

Finding 5: The district's Title I parental notification letter did not include the multiple, educationally related, objective entrance and exit criteria used for Title I student identification. This information is necessary for parents/guardians of Title I students to understand the reasons their child was selected to participate in the Title I program, and what is needed for their child to exit the program.

Citation: ESEA §1115: *Targeted Assistance Schools*; ESEA §1118(c): *Parental Involvement (Policy Involvement)*.

Required Action: The district must revise its Title I participation letter to include the multiple, educationally related, objective criteria used for Title I student identification. The district must provide a copy of its FY 2014-2015 Title I participation letter to the NJDOE for review.

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Finding 6: The district did not provide evidence of convening the annual Title I parent meeting. Evidence was not provided that the Back to School Nights that occurred fulfilled the legislative requirements. Not conducting an annual meeting to explain the Title I legislation and the district's Title I program does not allow Title I parents/guardians to be informed and vested in the Title I process.

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

Required Action: The district must convene the FY 2014-2015 annual Title I meeting for the parents/guardians of Title I students in the beginning of the school year (no later than mid-October). Evidence of the meeting, which includes invitational letters/flyers, agendas, meeting minutes, and sign in sheets, must be submitted as evidence of said meeting to the NJDOE for review.

Finding 7: The district did not have a parental involvement program that reflected the requirements of the Title I legislation. There was no evidence the district's FY 2013-2014 parental involvement policy was reviewed and board adopted since January 7, 2013 and that the school-level parental policies were developed. Both the district and the school-level parental involvement policies must be developed in conjunction with parents. The annual review and current board adoption of the district parental involvement policy and the school-level parental involvement policies allow parents/guardians of Title I students to impact the parental involvement process and identify the unique needs of each Title I served school.

Citation: ESEA §1118(a)(2): *Parental Involvement (Written Policy)*.

Required Action: The district must develop school-level parental involvement policies for each Title I school plus have the district parental involvement policy reviewed annually with current board adoption. Copies of recent board approved parental involvement policies must be submitted to the NJDOE for review. The inclusion of parents/guardians of Title I students must be documented with meeting agendas, sign in sheets and minutes.

Finding 8: The district did not provide evidence that the FY 2013-2014 school-parent compact was developed in conjunction with Title I parents. The absence of parental participation in developing this required document excluded parents from more active participation in their child's educational program.

Citation: ESEA §1118: *Parental Involvement*.

Required Action: The district must include the parents/guardians of Title I students in the development of the school-parent compact. The district must submit to NJDOE for review documentation supporting the participation of Title I parents in the development of the FY 2014-2015 school-parent compact.

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Finding 9: The district's website was missing the school-level parental involvement policy and contained the outdated district parental involvement policy.

Citation: ESEA §1111(h)(2)(E): *Public Dissemination*.

Required Action: The district must review and update its website to include the school-level parental involvement policy and the current district parental involvement policy to meet the ESEA broader dissemination requirement. Upon updating its website, the district must forward the link to the NJDOE for review.

Finding 10: The district did not include counts of resident students attending both nonpublic schools inside and outside the district's attendance area. Instead, it reported zero nonpublic enrollment and low-income counts on the FY 2013-2014 ESEA Consolidated Application in Step One of the Title I, Part A eligibility tab. The district's submission of zero nonpublic enrollment and low-income counts prevented the generation of an equitable participation share of funding for eligible resident nonpublic school students.

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

Required Action: For FY 2014-2015 and annually thereafter, the district must contact nonpublic schools within a 25 mile radius that enroll resident students to obtain nonpublic enrollment and low-income data no later than May. The district must inform the schools of their opportunity to participate in the district's Title I program for the upcoming school year. After contacting nonpublic schools that enroll resident students, the district must then begin the consultation process with the nonpublic schools to identify eligible students and develop a service delivery plan. The district must send documentation of the consultation process (e.g., invitational letters, agendas, meeting notes, sign in sheets) to NJDOE for review.

Title II

Finding 11: The district did not have the required supporting documents (i.e. description of the activity, agenda, sign in sheet, authorized time and activity report) to verify the activities of school-level personnel charged to the Title II grant. The documentation must reflect what personnel are doing and must match their funded percentage. This documentation is necessary to verify grant funded personnel are performing responsibilities consistent with the intent and purpose of the grant.

Citations: ESEA §1112, §1119, §2122-§2123. OMB Circular A-87, Attachment B, Section 8(h): *Cost Principles for State, Local and Indian Tribal Governments (Compensation for personal services)*.

Required Action: The district must submit to the NJDOE for review, a revised list of FY 2012-2013 and FY 2013-14 Title II funded staff, salaries, funding percentages and authorized time and activity reports to date. Support documentations must include

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specifically, a description of the professional development activity, agenda and sign in sheet.

Finding 12: In FY 2012-2013, the district misclassified payments to an employee. The employee was compensated using Title II funding for tutoring services rendered once a week for 10 weeks - June 21, 2012 through Aug. 27, 2012. Tutoring services is a non- allowable activity and expenditure under Title II.

Citations: ESEA §1112, §1119, §2122-§2123. EDGAR, PART 80—*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must reclassify the expenditures for tutoring services rendered, and ensure these expenditures are appropriately classified. The district must provide evidence of the journal entry to reverse the expenditures to the NJDOE for review.

Title III

Finding 13: The district did not conduct professional development activities that are: based on scientific research; effective in improving participants' understanding of the use of curricula, assessment measures, and instructional strategies for Limited English Proficiency (LEP) students; and of sufficient intensity and duration to have a lasting impact on teachers' classroom performance.

Citation: ESEA §3115(c): *Subgrants to Eligible Entities (Required Subgrantee Activities)*.

Required Action: The district must provide professional development activities that are effective in improving understanding of curricula, assessment measures and instructional strategies for LEP strategies. The district must develop and provide to the NJDOE documentation of the professional development plan which addresses this issue.

IDEA (Special Education)

Finding 14: Contracts for the 2013-2014 grant years with service providers such as consultants, agencies and physicians do not contain a not to exceed amount.

Citation: EDGAR, PART 80—*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: The district must ensure all contracts with consultants, agencies, and physicians include a not to exceed amount.

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Finding 15: The district did not appoint all individuals charged to the federal programs by board resolution.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: All staff charged to federal grants should be reappointed annually by board resolution.

Finding 16: The district did not ensure child study team participation at the planning conference of students transitioning from an early intervention program to preschool.

Citation: N.J.A.C. 6A:14-3.3(e)1; 20 U.S.C. §1412(a)(9); and 34 CFR §300.124(c).

Required Action: The district must ensure a member of the child study team participates in the planning conferences for each student transitioning from early intervention to preschool. 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. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation demonstrating participation of a child study team member in the transition planning conferences conducted between November 2014 and January 2015, and to review the oversight procedures.

Finding 17: The district did not consistently ensure that required participants were in attendance at identification, initial eligibility, and IEP meetings for students eligible for special education and related services.

Citation: N.J.A.C. 6A:14-2.3(k); 20 U.S.C. §1414(d)(1)(B); and 34 CFR §300.321(a).

Required Action: The district must ensure identification, eligibility and IEP meetings are conducted with required participants and that documentation of attendance and/or written parental consent to excuse a member of the team is maintained in student's records. 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. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation from meetings, including sign in sheets, conducted between November 2014 and January 2015, and to review the oversight procedures.

Finding 18: The district did not consistently include required considerations and statements in each IEP for students eligible for special education and related services and for students eligible for speech-language services. Specifically, IEPs did not consistently include:

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- supports for school personnel;
- participation in state and district wide assessments, including accommodations to be provided during testing; and
- consideration of Extended School Year and an explanation of the program when it will be provided.

Citation: N.J.A.C. 6A:14-3.7(c)1-11, (e) 1-17, and (f); 20 U.S.C. §1414(d)(3)(A)(B); and 34 CFR §300.324(a)(1)(2).

Required Action: The district must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. To demonstrate the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students with IEPs that were identified as noncompliant. A monitor from the NJDOE will conduct an on-site visit to interview staff, review the revised IEPs, along with a sample of IEPs developed at meetings conducted between November 2014 and January 2015, and to review the oversight procedures. For assistance with correction of noncompliance, the district is referred to the state IEP sample form which is located at: www.state.nj.us/education/specialed/forms.

Finding 19: The district did not consistently obtain written parental consent to conduct assessments as part of the initial evaluation for students referred for speech-language services.

Citation: N.J.A.C. 6A:14-3.4 (a)3(b).

Required Action: The district must ensure prior to conducting assessments for initial evaluations the district obtains parental consent to evaluate. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation written parental consent for speech-language evaluations conducted between November 2014 and January 2015, and to review the oversight procedures.

Race to the Top

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

Administrative

Finding 20: Numerous expenditures were reclassified in the general ledger from local fund accounts to federal grants without supporting documentation. In addition, the district retroactively charged staff to the grants by making reclassification entries.

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Citations: EDGAR, PART 80—*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems.

Required Action: Expenditure and staff charged against federal grants should be charged directly to the appropriate general ledger accounts throughout the fiscal year.

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

If you have any questions, please contact Steven Hoffmann via phone at (973) 621-2750 or via email at steven.hoffmann@doe.state.nj.us.