

**New Jersey Commissioner of Education
Final Decision**

Garfield Park Academy,

Petitioner,

v.

New Jersey Department of Education,
Office of Fiscal Accountability and Compliance,

Respondent.

Synopsis

Petitioner Garfield Park Academy (GPA) – an approved private school for students with disabilities (APSSD) – challenged the action of the respondent, New Jersey Department of Education, Office of Fiscal Accountability and Compliance (OFAC), disallowing the cost of student meals in the tuition rate calculated by GPA for the 2009-2010 school year. OFAC found that GPA had not received board resolutions from a majority of sending school districts prior to the start of the school year, as required for the cost of meals to be included in the tuition rate. GPA argued that it should be permitted to include the cost of the meals as the Department allegedly failed to release the mandated tuition contract forms necessary for the contracts at issue in a timely manner.

The ALJ found, *inter alia*, that: *N.J.A.C. 6A:23A-18.5(a)(20)* generally prohibits an APSSD from including the cost of student meals in its tuition rate; there is, however, an exception allowing the cost of meals to be included if the school receives – prior to the start of the school year – board resolutions from a majority of school districts that have contracted to send students to the APSSD in that fiscal year stating that the districts do not require the APSSD to apply for funding from the Child Nutrition Program or to charge students for meals; immediately prior to the start of the 2009-2010 school year, GPA had informal commitments from 28 school districts, but no executed contracts for students from these districts to attend GPA; petitioner’s argument that GPA meets the exception criteria because a majority of zero school districts is zero, is without merit; however, GPA was delayed in complying with the requirements of *N.J.A.C. 6A:23A-18.5(a)(20)* because OFAC delayed posting the mandated tuition contract (MTC) form that GPA needed in order to enter into contracts with sending districts. The ALJ concluded that if the MTC had been posted earlier, GPA could have complied with the regulation’s time requirements. Accordingly, the ALJ ordered that OFAC’s disallowance of \$82,753 in student meal cost be reversed.

Upon comprehensive review, the Commissioner found, *inter alia*, that: because GPA did not have any contracts with sending school districts as of June 30, 2009, it was not required to submit any resolutions in order to qualify for the regulatory exception allowing it to include meal costs in its tuition; GPS’s interpretation that a majority of zero is zero is correct; and there is no suggestion in this case that GPA had any improper motive or intentionally delayed its contracting process. Accordingly, the Commissioner adopted the Initial Decision of the OAL as modified herein. OFAC’s disallowance of \$82,753 was reversed.

This synopsis is not part of the Commissioner’s decision. It has been prepared for the convenience of the reader. It has been neither reviewed nor approved by the Commissioner.

November 19, 2020

OAL Dkt. No. EDU 11338-14
Agency Dkt. No. 213-8/14

New Jersey Commissioner of Education
Final Decision

Garfield Park Academy,

Petitioner,

v.

New Jersey State Department of Education,
Office of Fiscal Accountability and
Compliance,

Respondent.

The record of this matter, the Initial Decision of the Office of Administrative Law (OAL), the exceptions filed by respondent pursuant to *N.J.A.C. 1:1-18.4*, and the reply thereto by petitioner have been reviewed.

This matter involves a decision by the Office of Fiscal Accountability and Compliance (OFAC) of the New Jersey Department of Education (DOE), disallowing the cost of student meals in the tuition rate calculated by petitioner Garfield Park Academy (GPA), an approved private school for students with disabilities (APSSD). OFAC found that GPA had not received board resolutions from a majority of sending school districts prior to the start of the school year, as required for the cost of meals to be properly included in the tuition rate. GPA filed a petition of appeal.

The ALJ found that *N.J.A.C. 6A:23A-18.5(a)(20)*¹ generally prohibits an APSSD from including the cost of student meals in its tuition rate. However, the regulation contains an exception allowing the cost of meals to be included if the school receives – prior to the start of the school year – board resolutions from a majority of school districts that have contracted to send students to the APSSD in that fiscal year, resolving that the districts do not require the APSSD to apply for funding from the Child Nutrition Program or to charge students for meals. On June 30, 2009, the last day prior to the start of the 2009-2010 school year, GPA had informal commitments from 28 school districts, but no executed contracts to send any students to GPA. The ALJ rejected GPA’s argument that a majority of zero school districts is zero, such that GPA met the criteria for the exception, concluding that GPA’s interpretation would undercut the intent of the regulation and would incentivize APSSDs to delay receipt of signed contracts. However, the ALJ also found that GPA was delayed in complying with the conditions of the regulation because the DOE delayed posting the mandated tuition contract (MTC) form that GPA needed to use to enter into the contracts as required. The MTC was not posted on the DOE’s website until June 12, 2009, shortly before the June 30 deadline, and the ALJ concluded that if the MTC had been posted earlier, GPA could have complied with the regulation’s time requirements. Accordingly, the ALJ ordered that OFAC’s disallowance of \$82,753 in student meal cost be reversed.

In its exceptions, which largely reiterate arguments made below, OFAC argues that the MTC was not delayed, as the evidence presented at hearing showed that the MTC for the 2008-2009 school year had been released even later than the 2009-2010 MTC. OFAC notes that GPA’s business manager admitted that GPA had not sought an extension of the June 30 deadline,

¹ This section of the regulations pertaining to APSSD tuition was subsequently renumbered and revised. Citations herein refer to the provisions in effect at the time of the events at issue in this matter.

and asserts that there was no evidence that the June 12 release of the MTC had an identifiable impact on GPA.

In response, GPA asserts similar arguments to those it made below, including that it should not have been required to provide any resolutions because it had not entered into any contracts as of June 30, and that it was prejudiced by the late posting of the MTC, which even OFAC's witness admitted made it unlikely that GPA could have timely obtained signed contracts and resolutions.

Upon comprehensive review, the Commissioner finds that, because GPA did not have any contracts with sending school districts as of June 30, 2009, it was not required to submit any resolutions in order to qualify for the regulatory exception allowing it to include meal costs in its tuition.² In *Delaware Valley Sch. for Exceptional Children v. N.J. Dep't of Educ.*, Commissioner Decision No. 56-12 (February 17, 2012), the Commissioner held that "the date identified in [the regulation] as the time at which school districts must weigh in about whether they will allow food service costs to be included in tuition fees is clear. In *Delaware Valley, supra*, that date was June 30, 2007. Thus, for petitioner to have been allowed to include food service costs in its tuition fees, it would have had to receive the required board resolutions from [a majority of districts] *that had entered into contracts with it by June 30, 2007.*" (emphasis added). The undisputed facts in this matter demonstrate that GPA had not entered into any contracts with school districts by June 30, 2009. The Commissioner agrees with GPA's

² Because the Commissioner concludes that GPA was not required to submit any resolutions, she does not reach the issues of the alleged "delay" in the DOE's posting of the MTC or its impact on GPA.

interpretation that a majority of zero is zero, such that GPA was permitted to include meal costs in its tuition for the 2009-2010 school year even though it did not obtain any board resolutions.³

Accordingly, the Initial Decision of the OAL is adopted as the final decision in this matter, as modified herein. OFAC's disallowance of \$82,753 is reversed.

IT IS SO ORDERED.⁴

ACTING COMMISSIONER OF EDUCATION

Date of Decision: November 19, 2020
Date of Mailing: November 20, 2020

³ The Commissioner acknowledges and appreciates the ALJ's concern that this interpretation could incentivize APSSDs to delay the execution of their contracts so that they could include meal costs in their tuition without the school districts having the opportunity to agree or disagree. However, there is no suggestion in this case that GPA had any improper motive or intentionally delayed its contracting process. By this decision, the Commissioner does not foreclose the possibility that other cases may present facts demonstrating that an APSSD purposefully subverted the intent of this regulation.

⁴ This decision may be appealed to the Appellate Division of the Superior Court pursuant to *P.L. 2008, c. 36* (*N.J.S.A. 18A:6-9.1*).



State of New Jersey
OFFICE OF ADMINISTRATIVE LAW

INITIAL DECISION

OAL DKT. NO. EDU 11338-14

AGENCY DKT. NO. 213-8/14

GARFIELD PARK ACADEMY,

Petitioner,

v.

**NEW JERSEY STATE DEPARTMENT OF
EDUCATION, OFFICE OF FISCAL
ACCOUNTABILITY AND COMPLIANCE,**

Respondent.

David Rubin, Esq., for petitioner

Laurie Fichera, Deputy Attorney General, for respondent New Jersey State Department of Education (Gurbir S. Grewal, Attorney General of New Jersey, attorney)

Record Closed: March 25, 2019

Decided: August 19, 2020

BEFORE **PATRICIA M. KERINS**, ALJ:

STATEMENT OF THE CASE AND PROCEDURAL HISTORY

Petitioner Garfield Park Academy (GPA), a private school for the disabled, appeals from the decision of the Office of Fiscal Accountability and Compliance (OFAC)

of the Department of Education (Department) disallowing the cost of meals for students in its tuition rate where it had not contracted timely with any school district prior to the start of the fiscal year. GPA argues that it should be permitted to include the cost of the meals as the Department allegedly failed to release the mandated tuition contract forms necessary for the contracts at issue in a timely manner.

On July 3, 2014, OFAC issued a decision affirming the disallowance of meal costs and GPA appealed. The matter was transmitted to the Office of Administrative Law (OAL) for hearing as a contested case. It was filed with the OAL on September 9, 2014. The parties then moved for partial summary decision on the issue of whether GPA met the requirements of N.J.A.C. 6A:23a-18.5(A(20)(ii) and (iii) (the regulation) for the school year at issue 2009-2010. The cross motions were denied, and a hearing was ordered on the limited issue of what, if any, impact the alleged delay in releasing the mandated tuition contract form had on GPA's ability to comply with the exemption requirements for that school year. A hearing on that issue was held on March 2, 2017 and the record remained open for the submission of post hearing documents and exhibits. The record closed on May 9, 2019, and extensions of time were granted for the filing of the Initial Decision.

FACTUAL DISCUSSION

GPA is an approved private school for the disabled (PSD), authorized to receive students from public school districts. On June 12, 2009, the Department posted to its website the 2009-2010 mandated tuition contract (MTC) form prescribed by the Commissioner for use by PSDs. As of June 30, 2009, GPA had informal commitments from twenty-eight (28) sending districts but had not yet obtained executed MTCs from any of those districts.

On February 22, 2012, OFAC issued a report detailing the results of its review of GPA's audited financial records for the 2009-2010 school year. Therein, OFAC determined that GPA had erroneously included in its tuition rate certain non-allowable costs including, *inter alia*, the cost of student meals in the amount of \$82,753. According to the report, GPA could not include the cost of student meals in its tuition

rate unless it submitted board resolutions showing approval by June 30, in accordance with N.J.A.C. 6A:23A-18.5(a)(20)(ii) and (iii), from a majority of its sending districts resolving that GPA was neither required to apply for funding from the CNP, nor required to charge students for meals. The audit determined that forty-two sending districts had contracted with GPA for the 2009-2010 school year and, thus, GPA was required under the regulation to submit appropriate resolutions from twenty-two sending districts. The audit further determined that GPA had submitted appropriate resolutions from only seven sending districts.

On appeal, OFAC Director Robert Cicchino determined that the report had overstated the number of resolutions required. Accordingly, Director Cicchino amended the findings to reflect that GPA was required to submit appropriate resolutions from only fifteen sending districts. Director Cicchino ultimately upheld the disallowance, finding that GPA had not obtained appropriate resolutions from the required number of sending districts. As eight resolutions would have satisfied the regulation's requirements, GPA was short by one resolution.

As set forth in the Order of April 26, 2016 Denying Cross Motions for Summary Decision⁵, testimony was taken on the limited issue of what, if any, impact the alleged delay in releasing the MTC from by the Department had on GPA's ability to comply with the exemption requirements for that school year. To that end, testimony was taken from Michele Heinz (Heinz), Business Manager for GPA, and from Elise Sadler Williams (Sadler-Williams), a supervising auditor at the Department.

Heinz described in detail the process for submission of GPA's sending district tuition contracts to the Department to satisfy the regulation's requirements. Once the Department issues the MTC in the spring, GPA staff incorporates any changes on the form MTC to the contract form in its computer system. The contract for each student then is prepared with their individual information. After copying, the contracts are mailed to each district. When they arrive at the district's business office, staff there must contact their special education staff to verify the contract information for each

⁵ The Order is incorporated herein and attached as C-1.

student. Once that process is completed, the contracts must be placed on a board's agenda for approval at a scheduled meeting. That scheduling must allow for the fact that some boards may only meet once a month and the placement of agenda items must occur in advance of the meeting. Heinz further testified that in her experience it was not unusual for June meeting dates to be cancelled or rescheduled due to school activities such as graduations.

According to Heinz, the MTC for school year 2009-2010 was emailed to schools by the Department at 2:20 p.m., on Friday afternoon, June 12, 2009. As there was an early dismissal that day, Heinz and her staff had left by that time in the afternoon. She also described the heavy workload she and her staff were under dealing with end of school year activities such as report cards, employee contract and performance reviews, inventory and other matters. Heinz was of the opinion that even if the contracts had been sent out by June 12, it was unlikely that they would have received them back by June 30 with each Board's approval. In this case, she testified that the contracts were sent out on June 22, six business days later. On cross-examination Heinz agreed that GPA had not sought an extension of time for submission of the contracts.

Sadler-Williams then testified for the Department. A longstanding employee of respondent she was responsible for overseeing changes to the MTC and sending it out to the schools. Additionally, she is the supervising auditor for desk reviews for PSDs. In the event changes are made to the MTC, a lengthy review process within the Department takes place. She described that process as "involved" with a multi-level review process in the Department, and with the release date for the MTC varying each year. Under cross-examination she agreed that school districts and schools must wait for each year's version of the MTC before finalizing contracts with sending districts. She did not dispute Heinz' description of the steps necessary for the approval of the contracts and agreed it would be unlikely for a district to have completed and approved contracts by June 30 that year.

Both witnesses presented credible testimony in this matter.

LEGAL DISCUSSION

Approved private schools for the disabled are authorized to receive students from public school districts. PSDs are required to use the MTC prescribed by the Commissioner for each student received from a district board of education. N.J.A.C. 6A:23A-18.4 (a)13. A PSD's final tuition rate must be determined in accordance with N.J.A.C. 6A:23A-18.2 and must be less than or equal to the certified actual cost per student (CACPS). N.J.A.C. 6A:23A-18.2.

Pursuant to N.J.A.C. 6A:23A-18.5, approved PSDs are prohibited from including certain specified costs in the calculation of the CACPS. Such "non-allowable costs" include the cost of meals for students when i) the meals do not meet the nutritional requirements of the CNP as administered by the New Jersey Department of Agriculture, ii) the PSD has not applied for and received funding from the CNP, or iii) the PSD has not charged students for paid and reduced meals in accordance with the income eligibility criteria established by the CNP. N.J.A.C. 6A:23A-18.5(a)(20).

Should a PSD wish to include the cost of meals in the CACPS, the regulations provide a mechanism for obtaining an exemption from this prohibition. In that regard, pursuant to N.J.A.C. 6A:23A-18.5(a)(20), a PSD may include the cost of meals in the CACPS if the meals meet CNP nutritional guidelines and the PSD receives on an annual basis prior to the start of the fiscal year, school board resolutions from a majority of the school districts that have contracted to send students to the PSD in that fiscal year, which resolve that the board of education does not require the PSD to a) apply for and receive funding from the CNP, and b) charge students for a reduced and/or paid meal.

In the instant matter, as of June 30, 2009, GPA had informal commitments from 28 school districts to send students to GPA in the 2009-2010 school year. Yet, at that

time, no board of education had actually executed a tuition contract. Petitioner's primary argument in its motion for summary decision was that "a majority of zero is zero" and, since it had not contracted with any school districts prior to the start of the fiscal year, it was permitted to include the cost of meals for students in its tuition rate without submitting any board resolutions at all. Respondent argued that, under the regulation, the cost of student meals is generally not allowable and, since GPA had not contracted with any school districts prior to the start of the fiscal year, it was not eligible for the exemption outlined in N.J.A.C. 6A:23A-18.5(a)(20).

In relevant part, N.J.A.C. 6A:23A-18.5(a)(20) provides as follows:

(a) Costs that are not allowable in the calculation of the certified actual cost per student include the following:

. . . (20) The cost of meals:

i. For students when the meals do not meet the nutritional requirements of the Child Nutrition Program as administered by the New Jersey Department of Agriculture;

ii. Effective July 1, 2007, for students when a non-profit approved private school for students with disabilities has not applied for and received funding from the Child Nutrition Program as administered by the New Jersey Department of Agriculture **except** when the private school has received, on an annual basis prior to the start of the fiscal year, school board resolutions from a majority of the school districts that have contracted to send students to the private school in that fiscal year, which resolves the district board of education does not require the private school to apply for and receive funding from the Child Nutrition Program (CNP);

iii. Effective July 1, 2007, for students when the approved private school for students with disabilities has not charged students for paid and reduced meals in accordance with the income eligibility criteria established by the Child Nutrition Program as administered by the New Jersey Department of Agriculture **except** when the private school has received, on an annual basis prior to the start of the fiscal year, school board resolutions from a majority of

the school districts that have contracted to send students to the private school in that fiscal year, which resolves the district board of education does not require the private school to charge students for a reduced and/or paid meal; and

[N.J.A.C. 6A:23A-18.5(a)20] (emphasis added)

As set forth in the Order on Cross Motion the plain language of the regulation supports the DOE's interpretation. The regulation expressly prohibits PSDs from including the cost of student meals in the tuition rate. The regulation provides a mechanism by which a PSD may obtain an exemption from the general prohibition. But a PSD seeking to take advantage of this exemption must take affirmative steps to satisfy all of its regulatory conditions. More specifically, such a PSD must obtain the requisite number of appropriate board resolutions. Here, GPA had not contracted with any sending districts and, thus, was not capable of satisfying the conditions for the exemption.

The DOE's interpretation is further supported by the regulatory history of the rule, which evidences the DOE's intent to generally mandate participation in the CNP. During the comment period, a commenter requested that the proposed regulation be altered to allow a PSD to include the cost of student meals in the tuition rate in the event it is unable to collect student income eligibility forms and/or collect payment for meals. In its response, the DOE stated, in pertinent part:

Meals are critical to the educational health of all students, both public and private, which is one of the primary reasons the Child Nutrition Program (CNP) was established. The CNP, administered by the New Jersey Department of Agriculture, offers reimbursement for the cost of meals to non-profit organizations that comply with the agency's nutritional and financial requirements. Due to the Federal requirements, profit schools are precluded from receiving Federal reimbursement for meals. **The Department, however, does not believe that the full cost of these meals should be charged to tuition when Federal reimbursement is available and Federal guidelines exist on the maximum amount allowable to charge for paying students...Public school districts comply with the income eligibility requirements in order to receive**

Federal funding to decrease the cost to the taxpayers of their communities. Private schools should be required to maximize reimbursement and minimize the burden on the taxpayers of the sending districts.

[38 N.J.R. 4178(b)] (emphasis added).

The DOE reiterated the purpose of the rule in its January 7, 2013 denial of a Petition for Rulemaking, which had sought an amendment to N.J.A.C. 6A:23A-18.5(a)20 that would have allowed an alternate mechanism for obtaining an exemption. Therein, the State Board of Education stated:

The CNP offers reimbursement for the cost of meals to nonprofit organizations that comply with the agency's nutritional and financial requirements. **Therefore, the full cost of these meals should not be charged to tuition when deferral reimbursement is available and State guidelines exist on the maximum amount allowable to charge for paying students. The purpose of the regulations at N.J.A.C. 6A:23A-18.5(a)20ii and iii is to require all approved and eligible PSSDs to take advantage of the additional revenues that are available if they comply with certain requirements.** Nonprofit PSSDs have the opportunity to receive Federal reimbursement from the CNP as administered by the New Jersey Department of Agriculture. All PSSDs have the opportunity for additional revenue by charging for paid and reduced meals in accordance with the income eligibility requirements of CNP. These additional revenues will decrease the cost of providing meals to students enrolled in PSSDs. Public school districts comply with the income eligibility requirements in order to receive Federal funding to decrease the cost to the taxpayers of their communities. Private schools should be similarly required to maximize reimbursement and minimize the burden on the taxpayers of the sending districts.

[45 N.J.R. 57(a)] (emphasis added).

The “majority of zero is zero” interpretation advocated by GPA directly undercuts the intent of the regulation, and incentivizes PSDs to delay receipt of signed contracts, allowing them to unilaterally determine to forego CNP funding and lay the full cost of student meals upon sending districts. Thus, GPA’s argument in this regard was rejected. However, the issue of the alleged delay in releasing the MTC remains.

GPA argues that it was delayed in complying with the conditions of the regulatory exemption because DOE delayed posting the 2009-2010 MTC. Here GPA has shown it could have satisfied the conditions of the regulatory exception had the contract been timely posted to DOE's website⁶. Although the MTC was issued midafternoon on June 12 that year, it was a Friday afternoon. When GPA staff returned on the following Monday, it had to balance end of year duties with the detailed preparation of individual student contracts for a number of districts. Once those individuals' contracts were transmitted to the districts, each district had to go through their own review process and schedule the contracts on a Board meeting in conformance with Open Public Meeting Act requirements. Had the MTC been issued earlier in June, both GPA and the individual sending districts would have been in a better position to comply with the regulation's time requirements.

Here GPA presented credible testimony as to its efforts in complying with the regulation once the MTC was issued by the DOE. Even respondent's witness admitted that given all of the steps necessary for the preparation, transmittal and Board approval of the contracts it would be difficult to comply with regulation's time mandate. It should also be noted that GPA fell short by only one contract to be in compliance. To penalize GPA under the above facts is unfair given the timing of the MTC release and GPA should not be penalized for its substantial compliance with the regulation. GPA therefore is entitled to a reversal of the \$82,753.00 disallowance of student meal costs.

ORDER

It is hereby **ORDERED** that respondent's disallowance of \$82,753 in student meal costs is **REVERSED**.

⁶ In its April 3, 2012 appeal to Director Cicchino, GPA indicated that, in lieu of board resolutions, it submitted to OFAC letters signed by board members/administrators from a number of its sending districts. GPA argued that those letters substantially complied with the board resolution requirement. However, the Commissioner has specifically upheld OFAC's refusal to accept such letters signed by board members/administrators in lieu of board resolutions. Delaware Valley Sch. for Exceptional Children v. N.J. Dept. of Educ., Div. of Finance, OAL Dkt. No. EDU 9326-10, Init. Dec. (November 18, 2011), adopted as modified, Dkt. No. 144-7/10, Comm'r Dec. (February 17, 2012).

I hereby **FILE** this initial decision with the **COMMISSIONER OF THE DEPARTMENT OF EDUCATION** for consideration.

This recommended decision may be adopted, modified or rejected by the **COMMISSIONER OF THE DEPARTMENT OF EDUCATION**, who by law is authorized to make a final decision in this matter. If the Commissioner of the Department of Education does not adopt, modify or reject this decision within forty-five days and unless such time limit is otherwise extended, this recommended decision shall become a final decision in accordance with N.J.S.A. 52:14B-10.

Within thirteen days from the date on which this recommended decision was mailed to the parties, any party may file written exceptions with the **COMMISSIONER OF THE DEPARTMENT OF EDUCATION, ATTN: BUREAU OF CONTROVERSIES AND DISPUTES, 100 Riverview Plaza, 4th Floor, PO Box 500, Trenton, New Jersey 08625-0500**, marked "Attention: Exceptions." A copy of any exceptions must be sent to the judge and to the other parties.



August 19, 2020

DATE

PATRICIA M. KERINS, ALJ

Date Received at Agency:

August 19, 2020 (emailed)

Date Mailed to Parties:

/mel

APPENDIX

WITNESSES

For Petitioner:

Michele Heinz

For Respondent:

Elisa Sadler-Williams

EXHIBITS

For Petitioner:

- P-1 E-Mail from E. Sadler-Williams dated June 12, 2009
- P-2 New Jersey Department of Education Website Posting (2009-10 School Year – Annual Information)
- P-3 Memorandum from K. Attwood to Chief School Administration, et als, dated June 12, 2009
- P-4 Mandated Tuition Contract for School Year 2009-10
- P-5 Chart of GFA Contract Return Dates
- P-6 Chart of GFA Sending District Meeting Date/Agenda Information
- P-7 E-Mail from L. McCormick to GFA Sending Districts, dated September 14, 2012, and responses received
- P-8 Order on Cross-Motions for Partial Summary Decision dated April 26, 2016
- P-9 Certification of Michele Heinz dated October 14, 2015

For Respondent:

- R-1 Letter dated February 22, 2012 from NJ Department of Education – Office of Fiscal Accountability and Compliance – Director
- R-2 Letter from David Rubin, Esq., to Director, NJ Department of Education – Office of Fiscal Accountability and Compliance dated April 3, 2012
- R-3 Letter from NJ Department of Education – Office of Fiscal Accountability and Compliance – Director dated July 3, 2014 to Steven Morse, Director of Garfield Park Academy