

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
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GLOUCESTER CITY BOARD OF EDUCATION
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American Recovery & Reinvestment Act 2009
New Jersey K-12 Education

ARRA MONITORING REPORT
NOVEMBER 2010

District: Gloucester City Board of Education
County: Camden
Dates On-Site: August 24 and 25, 2010
Case #: ARRA-032-09

FUNDING SOURCES

Program	Funding Award
State Fiscal Stabilization Fund – Education Stabilization Fund	3,378,830
State Fiscal Stabilization Fund – Government Services Fund	130,800
ARRA-Title I	397,254
ARRA-Title I SIA	6,941
Total ARRA Funds	<u>\$3,913,825</u>
Title I	919,683
Title I - SIA	32,024
Total Non-ARRA Funds	<u>951,707</u>
Total Funds	<u><u>\$4,865,532</u></u>

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BACKGROUND

The *American Recovery and Reinvestment Act of 2009 (ARRA)* and other federal laws require local education agencies (LEAs) to provide programs and services to their schools based on the requirements specified in each of the authorizing statutes (ESEA, IDEA and ARRA). 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 Gloucester City Board of Education to monitor the district's use of *ARRA* 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: State Fiscal Stabilization Funds (SFSF) including the Education Stabilization Fund (ESF) and Government Services Fund (GSF); ARRA-Title I; ARRA-Title I SIA; Title I; and Title I SIA for the period July 1, 2009 through August 24, 2010. The monitoring also included a review of the district's most recent ARRA section 1512 and SFSF cash management quarterly reports to determine whether ARRA expenditures, jobs estimates and related information were reported accurately.

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 also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED

Elements comprising the review included the following:

- ESF expenditures for salary of \$ 3,378,830;
- GSF expenditures for salary of \$ 130,800;
- ARRA-Title I expenditures of \$ 353,258;
- ARRA-Title I SIA expenditures of \$ 6,941;
- Title I expenditures of \$ 825,720; and
- Title I SIA expenditures of \$ 1,835

In addition, the team reviewed the district's plans for spending the balance of the funding.

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GENERAL DISTRICT OVERVIEW OF USES OF TITLE I AND IDEA FUNDS

ARRA-Title I Projects

The Gloucester City Public Schools' FY 2010 I, Part A allocation was \$919,683. In its original FY 2010 NCLB Consolidated Application, the district dedicated \$141,165 of its Title I, Part A allocation for the following purposes: \$45,984 for administrative expenses, \$9,197 for parent involvement, \$44,550 for district professional development and \$183,937 for supplemental educational services. The balance of the funds (\$778,518) was allocated to the district's three schools. In April 2010, the district amended its FY 2010 Application to reallocate \$143,937 of the SES funds for use in its schoolwide Title I programs.

The district's FY 2010 Application identifies priority problems in the areas of closing the achievement gap among student subgroups, student achievement in language arts literacy and mathematics, and professional development in the areas of language arts literacy, mathematics and standards-based assessment. To address these problems, the district utilized the FY 2010 Title I, Part A funds for salaries and benefits, professional development for both teachers and administrators, curriculum development, the printing of community outreach materials, and supplies including novels, books, Weekly Readers, and science kits.

The district's ARRA-Title I allocation was \$397,254. In its ARRA-Title I, Consolidated Application, the district reserved \$123,150 (31%) for dedicated uses. Specifically uses of the dedicated fund are \$19,863 (5%) for administrative expenses, \$19,863 (5%) for district professional development, \$3,973 (1%) for parent involvement and \$79,451 (20%) for supplemental educational services. The balance of \$274,104 was allocated to the district's three schools. The district is using the ARRA-Title I, Part A funds for salaries and benefits, an extended year program (summer school), curriculum writing, professional development, technology (wireless network), student/family support services, and instructional supplies such as novels and science materials.

The district's overall goal is to use the FY 2010 and ARRA Title I, Part A funds to provide instruction and academic experiences that strengthen students' literacy and mathematical skills. A decrease in the number of partially proficient students on the NJ ASK (by 10-15%) is the district's measure for determining the impact of the funds on student achievement. The district's evaluation plan includes reviewing Cycle II NJ ASK data to determine the effectiveness of programs, activities and strategies on student achievement. Specifically, the district's plan incorporates the analysis of cluster area data and subgroup performance data to ascertain areas of strength and weakness. In addition, the district collects and analyzes student performance data from in-house benchmarks and course grades as another means to inform instruction and increase student achievement.

DETAILED FINDINGS AND RECOMMENDATIONS

SFSF

Finding 1: The districts reporting and tracking of jobs created and jobs retained did not reconcile with the required supporting detail to identify the jobs reported for ESF and GSF funding on the 1512 Report.

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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: In order to be in compliance with the federal guidance recently issued with regard to jobs created and jobs retained, the district must have formal tracking of SFSF funding and the backup necessary to support the information submitted.

Title I

Finding 2: The district does not have a mechanism to track mandatory reserves such as School In Need of Improvement (SINI) professional development and parental involvement in its accounting system to ensure accuracy of final reports.

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 track its restricted reserves to ensure and verify spending of restricted amounts. The district must submit a list of account numbers being used for this purpose with a description of the accounts.

Finding 3: The district's budget allocation of Title I and ARRA Title I funds to its schools are not being monitored for matching the Title I school allocations on the 2009-2010 NCLB Consolidated Application for Title I funds (Eligibility Page, Step 4). Although general ledger accounts are in place for each location it does not appear to be monitored by anyone in the district.

Citation: NCLB §9306(a)(5): *Other General Assurances (Assurances)*.

Required Action: The district must monitor its budget to correspond to the Title I school-level allocations reflected in the 2009-2010 NCLB Consolidated Application for Title I funds (Eligibility Page, Step 4) and ARRA-Title I funding.

Finding 4: The district's lack of internal controls allowed confirming orders. The district issued a contract to the provider and after getting invoiced issued a purchase order for the services.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 20, Standards for financial management systems and N.J.S.A 18A:8A(2)(v) *Public School Contracts Law*.

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Required Action: The district must increase internal controls to ensure a system of checks and balances from the requesting of services, through contract issuance, purchase order and payment.

Finding 5: The district appears to be supplanting by expending funds on non-allowable uses such as textbooks, CPR classes, Power School for the nonpublic schools, and new teacher consulting for nonpublic schools. The district was unable to document these as supplemental in nature and that they met the intent of the Title I program.

Citation: OMB Circular A-87, Attachment B, *Cost Principles for State, Local and Indian Tribal Governments*, NCLB Section 1120A(b) *Fiscal Requirements, Federal Funds To Supplement, Not Supplant, Nonfederal Funds*. 34 CFR § 200.26 *Core elements of a schoolwide program*.

Required Action: The district must back out these expenditures from the grant and review all other similar expenditures. The district must provide a list of the expenses being removed, show adjusting entries and a plan on how to prevent these costs from occurring in the future.

Finding 6: A review of documentation for 13 paraprofessionals revealed that two paraprofessionals did not fully meet Title I requirements, and one paraprofessional's transcript did not include the name of the institution granting the credits.

Citation: ESEA §1119(d): *Qualifications for Teachers and Paraprofessionals*
34 CFR §200.58: *Qualifications of paraprofessionals*.

Required Action: The district must provide evidence to the NJDOE that the three paraprofessionals have fully met the Title I requirements for paraprofessionals. The district must provide documentation that paraprofessionals participating in the portfolio assessment option have met the required professional development hours. The district must also present evidence that the other paraprofessional attended an accredited institution of higher education. If the district is unable to verify that these employees have met the Title I requirements, the district must immediately reassign the employees to full-time non-instructional positions, or terminate their employment with the district.

Finding 7: In Fund 20, the district is using Title I funds to support the salaries of staff that are not assigned to activities that address the needs of low-performing students. Title I funds are being used for salaries of staff participating in activities such as arts and crafts, a skating trip, and conducting sports physicals. Additionally, the district has approved time and activity reports that do not indicate the activity for which the employee is being paid (column for Activity Summary is blank-Michael J. Lifsted 6/30/09).

Citation: OMB Circular A-87, Attachment B, *Cost Principles for State, Local and Indian Tribal Governments*, NCLB Section 1120A(b) *Fiscal Requirements, Federal*

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Funds To Supplement, Not Supplant, Nonfederal Funds. 34 CFR § 200.26 Core elements of a schoolwide program.

Required Action: The district must back out these expenditures from the grant and review all other similar expenditures. The district must provide a list of the expenses being removed, show adjusting entries and a plan on how to prevent these costs from occurring in the future.

Finding 8: The district's contract with EIRC to operate an extended day program does not demonstrate that the program meets the intent and purpose of a Title I schoolwide program. There is no evidence that the program includes activities to "ensure that students who experience difficulty mastering the proficient or advanced levels of academic achievement standards." The contract states that the program consists of "*a variety of educational, cultural, and enrichment classes as well as homework club and SAT preparation.*"

Citation: ESEA §1114(b): *Schoolwide Programs (Components of a Schoolwide Program).*

Required Action: The district must ensure that the extended day program focuses on meeting the academic and instructional needs of the low-performing students. The district's contract with the extended day program provider must specify the mechanism that will be used to evaluate and remediate the needs of the low-performing students.

Finding 9: There is no evidence that the Title I funded teacher in the St. Mary's School is providing Title I services to eligible students. District documentation classifies the teacher as a Preschool Aide with 100% of her salary funded through the district's Title I grant. A review of her daily schedule and time/activity reports reflects that she is assigned to the preschool classroom for 100% of the day to provide instructional assistance to all students in the classroom, including assistance with religious-themed activities (e.g., Pray for World Peace, Happy Birthday Jesus Celebration.).

Citation: ESEA §1120(a): *Participation of Children Enrolled in Private Schools (General Requirement)*

Required Action: The district must cease using Title I, Part A funds to support the salary of the Preschool Aide at the St. Mary's School.

Finding 10: The district's use of Title I funds designated to support low-achieving students at Gloucester Catholic High School is not allowable. The district expended Title I, Part A funds for Gloucester Catholic High School teachers to attend the National Teachers of Science Association Conference, to provide a research database for the school's library and to purchase an AP calculus guide. These expenditures are not for the exclusive benefit of the school's low-performing students.

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

Required Action: The district must ensure that purchases for nonpublic students exclusively benefit eligible students from Gloucester City that have been identified as low-performing using multiple, objective educationally related criteria.

Finding 11: A review of district records showed no evidence that the district met the nonpublic consultation requirements.

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

Required Action: The district must immediately begin the process of locating its resident students who attend nonpublic schools within and outside the district's boundaries. Upon locating these students, the district must consult with the appropriate nonpublic schools to identify the academic and instructional needs of identified low-performing students.

ADMINISTRATIVE

Recommendation 1: The district's internal controls and standard operating procedures should be updated to include policies and procedures to prevent non-allowable costs from being charged to grants, prevent contracting with disbarred vendors and perform competitive contracting.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 36, Procurement.

Recommended Action: The district should update internal control policies to prevent these errors from recurring.

Recommendation 2: The district does not have formal written policies for requesting reimbursement from the Electronic Web Enabled Grant (EWEG) system; however, the district's practice for requesting reimbursement was verified through questions concerning the district's internal controls.

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

Recommended Action: The district must have a formal board policy concerning the reimbursement of grant funds and should submit this to the NJDOE for review.

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Recommendation 3: Under the New Jersey's Public School Contracts Law (PSCL) districts are not required to advertise for bids or competitively contract the provision of goods and services by vendors on the state contract list. In accordance with the PSCL (N.J.S.A. 18A:18A:10(a)), a board of education may place its order with a vendor offering the lowest price, including delivery charges, that best meets the requirements of the board of education. However, for ARRA and all federal funds, districts need to review 34 CFR Part 80.36 on procurement requirements. The federal procurement regulations under this section do not include all the exemptions allowed under the PSCL and therefore, it is our understanding these federal regulations require districts to competitively contract or bid all goods and services over the bid threshold, whether exempt under PSCL or not. The federal rules do include provisions for procurement by "noncompetitive proposals" but only under certain circumstances. The department has requested clarification from the federal government regarding vendors on the state contract list and we are still waiting for a definitive response. It is the department's position and recommendation to the federal government that such contracts do not need any additional documentation beyond the statutory requirement under N.J.S.A. 18A:18A:10(c) that prior to placing orders, the board of education shall document with specificity that the goods and services selected best meet the requirements of the board of education. See Local Finance Notice 2010-3 issued January 15, 2010 for more information on competitive contracting for school districts and professional development services.

Citation: EDGAR, PART 80--*Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, Section 36, Procurement.

Recommended Action: The district should review 34 CFR Part 80.36 and use open and competitive procedures where at all possible. The district should also analyze and include documentation in its files that demonstrates the district ensured the costs were reasonable.

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 Anthony Hearn via phone at (609) 633-2492 or via email at anthony.hearn@doe.state.nj.us.

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

PROCEDURES FOR LEA/AGENCY RESPONSE
CORRECTIVE ACTION PLAN AND APPEAL PROCESS

Resolution:

Pursuant to N.J.A.C. 6A:23A-5.6, within 30 days of receipt of the report, the board of education must discuss the findings of the report at a public meeting of the board. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address issues raised in the undisputed findings and/or appeal of any findings in dispute. Within 10 days of adoption of the resolution by the board, such resolution together with the approved corrective action plan and/or appeal must be submitted to the Office of Fiscal Accountability and Compliance. The findings of the Office of Fiscal Accountability and Compliance's report and the board of education's corrective action plan must be posted on the district's website.

Corrective Action Plan:

The corrective action plan is to be used when the LEA/Agency is in agreement with any of the findings. To contest a finding the appeal process must be used. After the appeal is settled a corrective action plan must be filed for any finding upheld during the appeal process.

The corrective action plan must be prepared by completing the attached form. The LEA/Agency must submit the following information:

- Recommendation number
- Corrective action (approved by the board)
- Method of implementation
- Person responsible for implementation
- Completion date of implementation

If the corrective action plan is acceptable, a letter will be sent to the LEA/Agency indicating that it has been accepted.

If the corrective action plan is not acceptable, a letter will be sent to the LEA/Agency indicating whether further clarification is required or further action is necessary.

**GLOUCESTER CITY BOARD OF EDUCATION
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DECEMBER 14, 2010

Upon the Superintendent's recommendation, Motion by Mrs. Borger seconded by Mr. Hubbs to approve of the following Grant Actions.

RCV # 6 – 7 votes yes, 3 members absent Motion approved.

Grants Actions:

Approval of Office Fiscal Accountability and Compliance Report of Examination

Whereas, investigators from the Office of Fiscal Accountability and Compliance (OFAC) came to the district in August of 2010 to perform a review of funds received and disbursed from one or more ARRA Federal Programs;

Whereas, findings from the OFAC were received by the district on December 2, 2010.

Whereas, copies of the examination have been made available to the public;

Now, therefore, be it resolved, that the Gloucester City Board of Education accepts the ARRA Monitoring Report from the OFAC which includes audit recommendations and findings, which were read aloud and discussed at the public Board of Education Meeting of DECEMBER 14, 2010

And be it further resolved that the Board approves the Corrective Action Plan responding to the recommendations and findings of the report and that a copy of the Corrective Action Plan be submitted, as required, to the State of New Jersey Department of Education OFA Investigations Unit;

And be it further resolved that the findings of the OFAC audit and the Board of Education's Corrective Action Plan shall be posted on the district's website

This is to certify that the above Motion was passed by the Gloucester City Board of Education at the DECEMBER 14, 2010 Board Meeting.


Margaret M. McDonnell, Secretary

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN**

SCHOOL DISTRICT NAME
TYPE OF EXAMINATION
DATE OF BOARD MEETING
CONTACT PERSON
TELEPHONE NUMBER

Gloucester City Board of Education
ARRA Monitoring Report - Case # ARRA-032-09 August 24 and 25, 2010
December 14, 2010
Margaret M. McDonnell, Business Administrator
856-456-4250 ext. 2160

COUNTY Camden

FAX NUMBER 856-456-3169

RECOMMENDATION NUMBER	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
SFSF 1 Report of jobs created & retained did not agree with backup.	Formal tracking of SFSF funding and backup.	Reconcile SFSF transfer detail.	Budget Specialist	December 31, 2010
Title I 2 No mechanism to track mandatory reserves (e.g. SINI professional development & parental involvement) to ensure accuracy of final reports.	Track & verify restricted reserves, use specific account numbers.	Identify specific account numbers to be used to record reserves then track usage.	Grant Director	December 31, 2010
Title I 3 Budget Allocations TI & ARRA TI not monitored for matching school allocations.	Monitor Budget for TI school level allocations in consolidated application.	Identify school level allocations, set up separate budget accounts, track spending.	Grant Director	December 31, 2010
Title I 4 District lack of internal controls allowed confirming order: Contract & PO issued after invoice.	Increase internal controls over purchase order process and payment.	District will reinforce policy requiring a purchase order prior to commitment of funds; Grant Directors or others who are non compliant will be personally responsible for the liability.	Grant Director, Superintendent, Business Administrator	August 31, 2010

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Title I 5 District supplanted on non allowable uses: texts, cpr, NP.	List & backout supplanted expenses & show plan to prevent in future.	Supplanted expenses will be identified, listed, backed out of budget spending; grant director will provide a plan to prevent spending on non allowable uses in future.	Grant Director, Business Administrator	December 31, 2010
Title I 6 Paraprofessionals: 2 of 13 did not meet TI requirements, 1 transcript without institution name.	Provide evidence 3 paraprofessionals fully meet TI requirements or reassign; provide required documentation for all paraprofessionals.	Documentation was obtained and provided to ARRA auditors for all 4 paraprofessionals for whom documentation was incomplete.	Superintendent	August 31, 2010
Title I 7 Funds used for unallowable activities: not for low performing students, arts & crafts, skating, physicals, activities not identified on time & activity sheets.	List & backout unallowable expenses & show plan to prevent in future.	Unallowed expenses will be identified, listed, backed out of budget spending; grant director will provide a plan to prevent unallowable costs from being charged to the grant in the future.	Grant Director, Business Administrator	December 31, 2010

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Title I 8 EIRC Extended Day Program Contract does not demonstrate meeting intent/purpose of TI schoolwide program.	Ensure & specify how EDP focus on academic/instructional needs of low performing students.	All contracts for Title I Extended Day Programs will ensure & specify how the contracted services will focus on academic/instructional needs of low performing students.	Superintendent, Grant Director	December 31, 2010
Title I 9 No evidence TI NP St Mary's teacher provides services only to TI eligible students; charged 100% grant.	Cease using TIA funds for salary of St Mary's PreSchool Aid.	As part of annual consultation with Non Public Schools, notify St Mary's that they cannot use TIA funds for salary of PreSchool Aid, stop charging salary to grant.	Grant Director	August 31, 2010
Title I 10 Gloucester Catholic expenditures not for exclusive benefit of resident low performing students.	Ensure purchases for Non Public students exclusively benefit eligible Gloucester City students identified as low performing.	As part of annual consultation with Non Public Schools, identify students in Non Public schools residing in GC eligible for Title I benefits as low performing students, then ensure purchases exclusively benefit eligible GC students identified as low performing.	Grant Director	August 31, 2010

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN**

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Title I 11 No evidence district met the non public consultation requirements.	Locate resident students attending non public schools; identify academic & instructional needs of identified low performing students.	Document annual consultation with Non Public Schools, locate resident students attending non public schools; identify academic & instructional needs of identified low performing students.	Grant Director	August 31, 2010
Admin 1 Update IC's & SOP's; prevent non-allowable costs charge to grants; disbarred vendors; competitive contracting.	Update internal control policies to prevent errors.	NJSBA policy review; review, revise and communicate internal control policies to prevent errors.	Business Administrator, Grant Director	January 31, 2011
Admin 2 Formal written policies for requesting grant fund reimbursements from EWEG.	Need Board policy on reimbursement of grant funds & submit to DOE.	NJSBA Policy review; develop a written policy on EWEG reimbursement of grant funds & submit to DOE.	Business Administrator	January 31, 2011

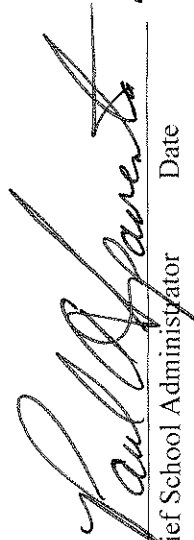
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RECOMMENDATION NUMBER	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Admin 3 Federal procurement requirements, not same as NJ state law.	Use Open & Competitive procurement process; analyze/document costs are reasonable.	Effectively communicate to federal grant directors of the requirement to comply with 34CFR Part 80.36 on Federal procurement requirements which require districts to competitively contract or bid all goods and services over the bid threshold, whether exempt under NJ PSCL or not.	Superintendent, Business Administrator, Grant Directors	December 31, 2010


 Chief School Administrator Date 12/14/10


 Board Secretary/Business Administrator Date 12/14/10