



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

ROCHELLE R. HENDRICKS
Acting Commissioner

October 15, 2010

Mr. James Daley, Board President
Clifton Board of Education
745 Clifton Avenue
Clifton, NJ 07015

Dear Mr. Daley:

The Department of Education, Office of Fiscal Accountability and Compliance has completed a fiscal audit of the No Child Left Behind (NCLB) Title I Grant of the Clifton Board of Education. The review covered the period September 1, 2008 through August 31, 2009. The resulting report is enclosed.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Clifton board 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 findings in dispute. 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-5.69(c), you must post the findings of the report and the board's corrective action plan on your school 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 Lisa D. McCormick at (609) 292-7742.

Sincerely,

A handwritten signature in cursive script that reads "Robert J. Cicchino".

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

RJC/LDM/tc: Clifton Board of Education Cover Letter

Distribution

Barbara Gantwerk
Suzanne Ochse
Anne Corwell
Karen Campbell
Lisa D. McCormick
Robert Gilmartin
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Karen Perkins
Lerch, Vinci & Higgins, L.L.P.

**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
PO BOX 500
TRENTON, NJ 08625-0500**

**CLIFTON BOARD OF EDUCATION
745 CLIFTON AVENUE
CLIFTON, NJ 07015
PHONE: (201) 356-3642**

**REPORT ON EXAMINATION
NCLB TITLE I AUDIT
OPERATIONS DURING THE PERIOD
SEPTEMBER 1, 2007 TO AUGUST 31, 2008**

District: Clifton Board of Education
County: Passaic

AUTHORIZED REPRESENTATIVE: Richard Taralo, Superintendent

DIRECTOR OF PROGRAM: Janina Kusielewicz, Program Director -- Title I

PERSONS CONTACTED (Name & Title):
Karen Perkins, Business Administrator/Board Secretary
Janina Kusielewicz, Program Director - Title I

FUNDING SOURCES

PROGRAM YEAR	N C L B					TOTAL
	TITLE I PART A	TITLE I PART A C/O	SIA PART A	SIA PART A C/O	SIA PART G	
	APPROVED FUNDING					
2008-2009	\$2,188,291.00		\$51,350.00		\$75,000.00	\$2,314,641.00
2007-2008		\$3,116.00		\$53,712.00		\$56,828.00
TOTAL	\$2,188,291.00	\$3,116.00	\$51,350.00	\$53,712.00	\$53,712.00	\$2,371,469.00

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

1. **Unsupported expenditures of \$52,456.34 were improperly charged to the Title I, Part A and SIA Part A programs.**

During the audit, copies of payroll records and purchase orders were requested to document salary and non-salary expenditures charged to the fiscal year 2008-2009 Title I, Part A and SIA Part A grants. However, the district was unable to locate copies of payroll registers, time and activity reports, and/or teacher schedules to substantiate salary costs of \$48,682.11 and benefit costs of \$2,464.23. Following is a summary of the unsupported expenditures which were included in subtotals for various line items recorded on the LEA's Final Report (FR):

Title I, Part A:

Account Number	Discrepancies	Unsupported Amount																																				
20-231-100-100	The district provided work records to support salaries of \$943,435.90 for Day Instruction. However, salaries of \$52,777.50 for two Title II teachers were inadvertently charged to Title I and subsequently reversed via a journal entry adjustment, leaving a balance of \$890,658.40. However, a higher salary of \$897,107.59 was included in the total for line item 100-100 on the FR.	\$6,449.19																																				
20-231-200-200	Employee benefits which were calculated by applying a rate of 15.32% for TPAF/FICA to the above salary variance.	\$974.23																																				
20-231-100-300	The LEA provided records to substantiate expenditures of \$12,780.00 incurred for employees to attend various workshops. However, a total of \$13,109.32 was charged to the grant for this purpose.	\$329.32																																				
20-235-100-100	Salaries of \$96,188.28 were charged to the grant for various summer programs. Of this amount, the charges below could not be substantiated based on the documentation provided:	\$20,413.60																																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Pay Period</th> <th style="text-align: center;">Employee Name</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7/31/2009</td> <td style="text-align: center;">Adrienne A. Aiello</td> <td style="text-align: right;">\$1,120.08</td> </tr> <tr> <td style="text-align: center;">7/31/2009</td> <td style="text-align: center;">Alana T. Pollastro</td> <td style="text-align: right;">787.52</td> </tr> <tr> <td style="text-align: center;">Subtotal</td> <td></td> <td style="text-align: right;">\$1,907.60</td> </tr> <tr> <td style="text-align: center;">8/14/2009</td> <td style="text-align: center;">Adrienne A. Aiello</td> <td style="text-align: right;">\$1,120.00</td> </tr> <tr> <td style="text-align: center;">8/14/2009</td> <td style="text-align: center;">Christine Piazza</td> <td style="text-align: right;">1,120.08</td> </tr> <tr> <td style="text-align: center;">8/14/2009</td> <td style="text-align: center;">Alana T. Pollastro</td> <td style="text-align: right;">787.52</td> </tr> <tr> <td style="text-align: center;">Subtotal</td> <td></td> <td style="text-align: right;">\$3,027.60</td> </tr> <tr> <td style="text-align: center;">8/31/2009</td> <td style="text-align: center;">Various</td> <td style="text-align: right;">\$5,013.43</td> </tr> <tr> <td style="text-align: center;">Subtotal</td> <td></td> <td style="text-align: right;">\$5,013.43</td> </tr> <tr> <td style="text-align: center;">9/30/2009</td> <td style="text-align: center;">Various</td> <td style="text-align: right;">\$10,464.97</td> </tr> <tr> <td style="text-align: center;">Subtotal</td> <td></td> <td style="text-align: right;">\$10,464.97</td> </tr> </tbody> </table>	Pay Period	Employee Name	Amount	7/31/2009	Adrienne A. Aiello	\$1,120.08	7/31/2009	Alana T. Pollastro	787.52	Subtotal		\$1,907.60	8/14/2009	Adrienne A. Aiello	\$1,120.00	8/14/2009	Christine Piazza	1,120.08	8/14/2009	Alana T. Pollastro	787.52	Subtotal		\$3,027.60	8/31/2009	Various	\$5,013.43	Subtotal		\$5,013.43	9/30/2009	Various	\$10,464.97	Subtotal		\$10,464.97	
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Total		\$28,166.34																																				

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

Title I, SIA Part A:

Account Number	Discrepancy	Unsupported Amount
20-233-100-100	Salaries were transferred from Title III via a journal entry without any supporting documentation.	\$20,000.00
20-233-200-200	Employee benefits attributable to the above salary figure.	\$1,490.00
Total		\$21,490.00
Grand Total		\$49,656.34

OMB Circular A-87, Attachment A, Section (C)(1) provides that costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, be allocable to federal awards, and be adequately documented. Furthermore, EDGAR, 34 CFR §76.730(e) requires the district to keep records in a manner that facilitates an effective audit. As a result, the sum of \$49,656.34 must be refunded to the SEA for unsubstantiated charges to the Title I, Part A and SIA - Part A programs (refer to the Schedule of Audit Recovery Due to SEA at the end of this report).

Recommendation

The LEA must improve procedures for the payment of expenditures related to the Title I, Part A and SIA, Part A programs in accordance with the requirements of OMB Circular A-87.

2. Expenditures of \$84,337.20 incurred and charged to the Title I grant supplanted local funding sources and are therefore deemed to be unallowable program costs.

According to the Title I Eligibility Page, Step 4 of the district's NCLB Consolidated Grant Application, the LEA was approved to operate targeted assistance programs at Title I eligible schools during the 2008-2009 project period. The audit revealed that the following purchase orders were issued for the acquisition of 2,220 textbooks (Write Source Generation III) for students in grades 6, 7 and 8 and 132 teachers.

Account Number	Purchase Order	Date	Amount
20-235-100-600	#102093	7/24/09	\$42,168.30
20-235-100-600	#102089	7/24/09	\$42,168.90
Total			\$84,337.20

The textbooks were to be shipped to the Christopher Columbus Middle School (CCMS):

An examination of the purchase orders above disclosed no indication that the costs incurred were for supplemental materials purchased solely for the benefit of Title I eligible students. In contrast, a board resolution dated July 22, 2009 indicated that the total population of students at CCMS during 2008-2009 was 1,201. The quantity of textbooks ordered not only exceeded the

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

number of students that were eligible for Title I services at CCMS, but was sufficient for distribution to the combined student population of CCMS and Woodrow Wilson Middle School (WWMS), a non-Title I school.

The district is advised that purchases made with Title I funds must supplement, not supplant, local funding sources. The acquisition of services, supplies and materials for the benefit or use by an entire school population or grade levels are local obligations of the LEA. The use of federal funds for local obligations represents violations of Section 1120A(b) of NCLB, OMB Circular A-133 Compliance Supplement and Title I guidelines and regulations.

In order for expenditures to be charged to the Title I program, the item(s) acquired must be used as follows: exclusively by Title I students, rather than the entire population of the school for schools that operate targeted assistance programs or be used in schoolwide program, if this status is approved in the grant application. Based on the foregoing, these expenditures which totaled \$84,337.20 are deemed to be recoverable by the SEA (Refer to the Schedule of Audit Recovery Due to SEA at the end of this report). Additional findings concerning these costs immediately follow.

Recommendation

The LEA must ensure that Title I program expenditures supplement, not supplant, state and local funds.

- 3. The expenditures referenced in Finding Two, if otherwise allowable, should have been allocated to the 2009-2010 project period.**

As indicated in Finding Two, the district ordered the textbooks in July 2009. Although no benefit was derived from the materials during the 2008-2009 project period, the associated costs were reported on the district's 2008-2009 FR. These expenditures were allocable to the Title I grant for fiscal year 2009-2010, rather than to fiscal year 2008-2009. For future reference, the district is advised that errors of this nature may result in the need to revise the FR to exclude the sum expenditures more appropriately allocated to subsequent grant periods and to carryover/re-budget the funds as part of an amended application.

Recommendation

The district must implement procedures to ensure that program costs are charged to the appropriate grant year.

- 4. The LEA obligated Title I funds prior to start of the grant period in contravention of federal regulations.**

The purchase orders detailed in Finding Two were obligated in July 2009 before the start of the 2009-2010 grant period (September 1, 2009).

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

In accordance with EDGAR, 34 CFR §76.708 and §80.23, a LEA may begin to obligate on the *later* of the following dates:

- The beginning of the project period, or
- The date that the application is received by NJDOE in "substantially approvable form".

For future reference, the Department may, on occasion, approve pre-award costs in accordance with federal cost principles.

Recommendation

The LEA must ensure that expenditures chargeable to the Title I program are not obligated prior to the start of the grant period, **without prior Department approval of pre-award costs** (emphasis added).

5. Title I, Part A funds totaling \$23,342.09 were expended for ineligible beneficiaries during the 2008-2009 fiscal year and are subject to recovery by the SEA.

An examination of purchase orders disclosed that the expenditures below benefited schools that were not included on the Title I, Step 4 Eligibility Page of the district's NCLB Consolidated Grant Application.

Account Number	Purchase Order	Vendor	Date	Comments	Amount	
20-231-200-600	#13804	Corwin Press	11/20/08	Supplies for WWMS	\$572.77	
20-231-200-300	#11856	William Paterson University	5/1/09	Professional Development annual membership for WWMS	\$7,000.00	
20-235-100-600	#102244	EAI	7/30/09	Math Supplies for:	\$15,769.32	
				School No. 2		\$2,599.53
				School No. 5		2,196.46
				School No. 8		1,793.39
				School No. 9		2,059.06
				School No. 13		2,961.12
				School No. 14		2,307.06
				School No. 16	1,852.70	
Total					\$23,342.09	

Section 1113(a) of NCLB stipulates that a local education agency shall use funds received under this part only in eligible school attendance areas (schools). Section 1113(a)(2)(B) defines an eligible school attendance area as "a school attendance area in which the percentage of children from low-income families is as at least as high as the percentage of children from low-income families served by the local education agency as a whole." Also, the NCLB New Jersey Consolidated Formula Subgrant Fiscal Year 2009 Reference Manual (FY09 Reference Manual)

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

stipulates that only schools identified as eligible are entitled to received Title I services (refer to section VI, page 99).

OMB Circular A-87, Attachment A, Section (C)(1) provides that costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, be allocable to federal awards, and be adequately documented (emphasis added). In addition, Section (C)(3)(a) states that "a cost is allocable to a particular cost objective if the goods and services are chargeable or assignable to such cost objective in accordance with relative benefits received." As a result, the sum of \$23,342.09 must be refunded to the department for costs that were not incurred for Title I eligible beneficiaries (refer to the Schedule of Audit Recovery Due SEA at the end of this report).

Recommendation

The LEA must ensure that Title I funds are used for teachers who work at Title I schools as designated on the Title I Eligibility Page, Step 4 of the district's NCLB Consolidated Grant Application.

6. Title I, Part A funds were improperly transferred to cover expenditures incurred for a Fund 50 program.

A review of the fiscal year 2008-2009 general ledger revealed that funds of \$10,260.00 were improperly transferred from the Title I Workshops Parent account number 20-231-100-300 to the Foreign Born Salaries account number 54-991-3220-1100. The transfer was recorded to fund certain expenses for the ESL Child Care & Mustang Café program. Based on a conversation with district personnel and the principal of the evening school, the program is held at the Clifton Adult Evening School (CEAS) where ESL students receive child care and extra training services. The aforementioned program is managed by the evening school and is advertised to the public in CEAS brochure which list both academic and non-academic courses.

The FY09 Reference Manual, Section IV, page 76 advised LEAs that no Title I, Part A funds can be transferred to other titled programs. In addition, OMB Circular A-87, Attachment A, Section (C)(1) provides that costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, be allocable to federal awards, and be adequately documented. As a result, the sum of \$10,260.00 must be refunded to the SEA for this unallowable transfer which benefited individuals that were not eligible to Title I services.

Recommendation

The LEA must ensure that Title I funds are only expended for allowable programs costs incurred directly for the benefit of eligible students and instructional personnel.

**CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2008-2009**

FINDINGS AND RECOMMENDATIONS

- 7. Appropriations recorded by the district for Title I, Part A and SIA for certain line items were not consistent with the SEA approved budget.**

A review of the district's general ledgers for Title I, Part A and SIA disclosed that the appropriations recorded for some of the line items did not agree with the SEA approved budget. The LEA is required to record appropriations in a manner that is consistent with SEA approved budget summary following receipt of the allocation notices from the Office of Grants Management.

EDGAR, 34 CFR §76.730(e) requires that the LEA shall keep records in a manner which facilitates an effective audit.

Recommendation

The LEA must ensure agreement between the appropriations for the Title I program and the SEA approved budget in order to facilitate an effective audit pursuant to EDGAR, 34 CFR §76.730(e).

- 8. Title I split-funded personnel did not prepare time and activity reports to demonstrate the percentage of time charged to the Title I program.**

A review of the LEA's Payroll Register/Distribution Report and related documentation revealed that Title I split-funded personnel did not prepare time and activity reports to support and verify the percentage of salary charged to Title I, Part A program during fiscal year 2007-2008, as applicable.

Title I split-funded personnel must prepare and sign monthly, contemporaneous time and activity reports and have them signed by a supervisor to support their time chargeable to the Title I program in accordance with EDGAR, 34 CFR §80.20(b)(6) and OMB Circular A-87, Attachment B, Section 8(h)(4).

Anytime a change of funding source occurs, the event must be recorded in the board of education meeting minutes. A revised certification must be prepared and signed by the appropriate parties. The LEA must be aware that the supplanting of local funds is in violation of NCLB statutes and subject to SEA recovery.

Recommendation

The LEA must develop procedures to ensure that Title I split-funded personnel prepare monthly time and activity reports which conform to the requirements of EDGAR, 34 CFR §80.20(b)(6) and OMB Circular A-87, Attachment B, Section 8(h)(4).

CLIFTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2007-2008

SCHEDULE OF AUDIT RECOVERY DUE TO SEA

<u>Audit Finding</u>	<u>Recovery</u>
Number One	\$ 49,656.34
Number Two	84,337.20
Number Five	23,342.09
Number Six	<u>10,260.00</u>
Total Recovery Due SEA	<u>\$167,595.63</u>

The check is to be made payable to "Treasurer, State of New Jersey" and mailed with the corrective action plan.

Robert Cicchino, Director
Office of Fiscal Accountability and Compliance
State of New Jersey
Department of Education
P.O. Box 500
Trenton, NJ 08625-0500

Submitted by:

Approved by:

Lisa D. McCormick, Manager
Office of Fiscal Accountability and Compliance

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

Auditor
Angela Jefferies

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

PROCEDURES FOR LEA/AGENCY
AUDIT 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 school board 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'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 board is in agreement with any of the audit 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 school 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 board indicating that it has been accepted.

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

Appeal Process:

The appeal process is used to contest audit findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the report, a written request by the board to review the "aggrieved" findings, recommendations or questioned costs must be submitted to the director, Office of Fiscal Accountability and Compliance. The notice of appeal must indicate the findings to be appealed.

The appeal itself may be written or a hearing may be scheduled so that the board can present its case. In either instance, documentation must be presented supporting the appeal. The director, Office of Fiscal Accountability and Compliance will issue a written decision.

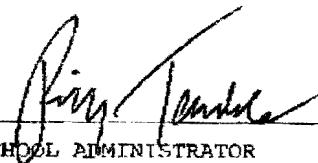
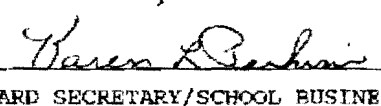
If the decision is unsatisfactory to the board it may, within 10 calendar days, file a notice of appeal to the Chief of Staff.

If the final determination made by the Chief of Staff is still unsatisfactory to the board, it may access the formal appeal process described in N.J.A.C. 6A:3-1.3.

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

NAME OF DISTRICT CLIFTON COUNTY PASSAIC
 TYPE OF AUDIT Fiscal Audit
 DATE OF BOARD MEETING November 17, 2010
 CONTACT PERSON Karen L. Perkins
 TELEPHONE NUMBER 973-470-2288

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1.	The LEA must improve procedures for the payment of expenditures related to the Title I, Part A and SIA, Part A programs in accordance with the requirements of OMB Circular A-87	All payroll documents and requisitions will be forwarded to the NCLB office for coding and filing prior to processing for payment in order to meet the requirements of OMB Circular A-87. The district is appealing part of the refund amount.	Janina Kusielewicz Director Curriculum/ Instruction/Federally Funded Programs Yvonne Hellwig Payroll Supervisor Karen L. Perkins Business Administrator	July 2010
2.	The LEA must ensure that Title I Program expenditures supplement, Not supplant, state and local funds.	All requests for use of Title I funds will be reviewed to ensure that the expenditure supplements the Title I program for those schools identified as Title I schools. The district is appealing the refund of \$42,168.90.	Janina Kusielewicz Director Curriculum/ Instruction/Federally Funded Programs Karen L. Perkins Business Administrator	July 2010


11/30/2010

11/30/10

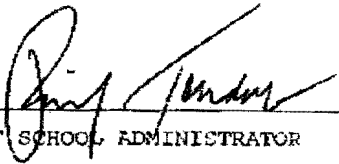

CHIEF SCHOOL ADMINISTRATOR DATE BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR DATE

c: County Superintendent

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

NAME OF DISTRICT CLIFTON COUNTY PASSAIC
 TYPE OF AUDIT Fiscal Audit
 DATE OF BOARD MEETING November 17, 2010
 CONTACT PERSON Karen L. Perkins
 TELEPHONE NUMBER 973-470-2288

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3.	The district must implement procedures to ensure that program costs are charged to the appropriate grant year.	All requests for use of Title I funds will be reviewed prior to any obligation of funds to ensure that the expenditure is charged to the appropriate grant period.	Janina Kusielewicz Director Curriculum/ Instruction/Federally Funded Programs Karen L. Perkins Business Administrator	July 2010
4.	The LEA must ensure that expenditures chargeable to the Title I program are not obligated prior to the start of the grant period, <u>without prior Department approval of pre-award costs.</u>	All requests for use of Title I funds will be held pending the start of the grant period before obligating the funds unless the district receives prior Department approval for pre-award costs.	Janina Kusielewicz Director Curriculum/ Instruction/Federally Funded Programs Karen L. Perkins Business Administrator	July 2010


11/30/2010

11/30/10
 CHIEF SCHOOL ADMINISTRATOR DATE BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR DATE

c: County Superintendent

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

NAME OF DISTRICT CLIFTON COUNTY PASSAIC
 TYPE OF AUDIT Fiscal Audit
 DATE OF BOARD MEETING November 17, 2010
 CONTACT PERSON Karen L. Perkins
 TELEPHONE NUMBER 973-470-2288

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
5.	The LEA must ensure that Title I funds are used for teachers who work at Title I schools as designated on the Title I Eligibility Page, Step 4 of the district's NCLB Consolidated Grant Application.	All requests for use of Title I funds will be reviewed before the funds are obligated to ensure that the use is for the teachers who work at the Title I schools designated in the NCLB Consolidated Grant Applications.	Janina Kusielewicz Director Curriculum/ Instruction/Federally Funded Programs Karen L. Perkins Business Administrator	July 2010
6.	The LEA must ensure that the Title I funds are only expended for allowable Programs costs incurred directly for the benefit of eligible students and instructional personnel.	The district is appealing this finding and the refund.		




CHIEF SCHOOL ADMINISTRATOR DATE BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR DATE

c: County Superintendent