



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

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

LAMONT O. REPOLLET, Ed.D.
Commissioner

February 25, 2018

Ms. Joan Cali, Board President
Secaucus Board of Education
685 Fifth Street
Secaucus, New Jersey 07094

Dear Ms. Cali:

Enclosed please find one copy of a review of the Secaucus Board of Education's (board) enrollment data used for the Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 14, 2016, and 2016-2017 Extraordinary Aid, OFAC Case #SAAU-6-18. Please distribute copies to all board members. There were audit adjustments noted on the ASSA and DRTRS, which impacted the Department of Education's FY 2017-2018 Formula calculations as noted in the body of this report. These adjustments caused a decrease in FY 18 Additional Aid totaling \$3,497. The FY 2016-2017 EXAID resulted in state aid overpayments to the district totaling \$25,679. No state aid recovery will be processed at this time, pending audit and corrective action plan responses as detailed below.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the 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. Please 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. Should you have any questions, please contact Mr. Robert Ortley, State Aid Audit Unit, at (609) 376-3612.

Thank you for your cooperation.

Sincerely,

Christine A. Soto
Executive Legal Affairs Officer and Acting OFAC Director

RJC/rwo/jj/rc secaucusassa
Attachment

www.nj.gov/education

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**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
P.O. BOX 500
TRENTON, NEW JERSEY 08625-0500**

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2016
SPECIAL EDUCATION EXTRAORDINARY AID 2016-2017
OFAC CASE # SAAU-6-18**

**SECAUCUS BOARD OF EDUCATION
HUDSON COUNTY
685 FIFTH STREET
SECAUCUS NJ 07094**

**SECAUCUS BOARD OF EDUCATION
HUDSON COUNTY
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2016
SPECIAL EDUCATION EXTRAORDINARY AID FY 2016-2017
OFAC CASE # SAAU-6-18**

SCOPE

The review verified students on roll listed on the October 14, 2016 Application for State School Aid (ASSA) with the district's New Jersey School Registers. The review verified the district's enrollment counts for regular and special education students. Total enrollment counts were verified for On Roll Full Time, Sent Full Time, Received Full Time, Sent to Private Schools for Students with Disabilities and Charter Schools. Low Income Enrollment, LEP Students, County Special Services Students, and other appropriate categories as reported on the ASSA were also verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students (DRTRS) as of October 14, 2016.

A review of Special Education Extraordinary Aid costs for 2016-2017 was also completed. These qualifying costs support the award of EXAID for special education students placed in and out of the district.

FINDINGS

On Roll Full Time

The district reported 2,114 students, which the department verified. One student was reclassified from the tenth to eleventh grade. See Exhibit A

Sent Full Time

The district reported four students, which the department verified.

Received Full Time

The district reported two students, which the department verified.

Sent to Private Schools for Students with Disabilities

The district reported 12 students, which the department verified.

Sent to Charter Schools

The district reported 30 students, while the department verified 29, for a reduction of one student. Based upon the attendance registers submitted, numerous student counts were modified among grades.

Resident Student Enrollment

As a result of the above, the OFAC determined that the district reported a total of 2,087 Resident Students, while the OFAC verified 2,086, for a decrease of one Resident Student. See Exhibit A

Resident Low Income Enrollment

The district reported 642 students, while the department verified 608, for a decrease of 34 students. The OFAC verified count is based upon the Low Income Master Eligibility List prepared by the district. The listing totaled 632 names, a list shortage of 10 students. The remaining 24 exceptions

**SECAUCUS BOARD OF EDUCATION
HUDSON COUNTY
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2016
SPECIAL EDUCATION EXTRAORDINARY AID FY 2016-2017
OFAC CASE # SAAU-6-18**

were due to students listed but not supported by current meal applications. The decrease also included Direct Certification (DC) students who were carried over from the prior year. However, a new determination of DC eligibility was made prior to the ASSA date of October 14, 2016 which made these students ineligible for ASSA reporting purposes. See Exhibit A.

Resident LEP Students

The district reported 53 LEP students; 23 Low Income LEP students, and 30 Not Low Income LEP. The department verified 53, however, there were 18 Low Income LEP students, and 35 Not Low Income LEP. Therefore, five students were moved from Low Income to Not Low Income. See Exhibit A.

Transported Students-Regular

The district reported 527 students, while the department verified 519, for a decrease of eight students. The adjustments were as follows:

- Three Regular Students were not enrolled as active students as of October 14, 2016,
- Two Aid In Lieu students were not certified as enrolled on Form B8T as of October 14, 2016,
- Two Regular Special Education Students were not enrolled as of October 14, 2016,
- One Regular Special Education Student was reclassified to Special Needs Transportation, Category B, based on a review of the Individual Education Program (IEP).

See Exhibit B.

Transported Students-Special Needs

The district reported 83 students, while the department verified 81, for a net decrease of two special education students with special transportation needs as follows:

- Three Special Education Students were not enrolled as of October 14, 2016,
- One Special Needs Transportation Student was reclassified from Regular Special Education, Category A based on a review of the IEP.

See Exhibit B.

CONCLUSION

The differences in Resident Enrollment Low Income, LEP Students and Transported Students has resulted in an adjustment to categorical formula aid totaling \$34,448 as follows.

Security Aid	(\$ 24,280)
Transportation Aid	(10,168)
Net Impact	(\$ 34,448)

**SECAUCUS BOARD OF EDUCATION
HUDSON COUNTY
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2016
SPECIAL EDUCATION EXTRAORDINARY AID FY 2016-2017
OFAC CASE # SAAU-6-18**

The total state aid adjustment as applied to the SFRA formula was determined to be \$34,448. The SFRA formula was not fully funded. However, the formula calculations were used to calculate an Additional Aid Adjustment, Pursuant to the FY 18 Appropriations Act, totaling \$131,132. By restating the SFRA formula calculations based on the OFAC audit adjustments, the district's Additional Aid Adjustment decreased to \$127,635. Therefore, a total state aid payment decrease has been identified in the amount of \$3,497.

EXTRAORDINARY AID (EXAID) APPLICATION FY 2015-2016

The district filed the FY2016-2017 Application for Special Education EXAID based upon submitted costs in the amount of \$1,130,680 for 15 students. The total itemized student costs exceeding \$40,000 for all public student placements and \$55,000 for all private schools for students with disabilities placements was reported as \$395,680, which was the basis for EXAID totaling \$177,349.

The OFAC examined supporting cost documentation for all submitted students. The total allowable costs identified for ten eligible students was determined to be \$822,775, a decrease of \$307,905 to the originally submitted total costs. This resulted in a revised EXAID award of \$151,670, for a decreased to EXAID totaling \$25,679.

The review identified cost decreases for seven students including five students without documented intensive services referenced in the IEP. In these cases, the Extended School Year which was less than 30 days. These five students did not qualify for EXAID. This was partially offset by increases for two other students. There were six students with no changes in costs.

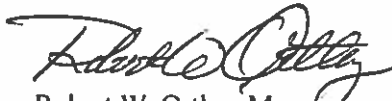
**SECAUCUS BOARD OF EDUCATION
HUDSON COUNTY
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2016
SPECIAL EDUCATION EXTRAORDINARY AID FY 2016-2017
OFAC CASE # SAAU-6-18**

RECOMMENDATIONS

The Office of Fiscal Accountability and Compliance recommends that:

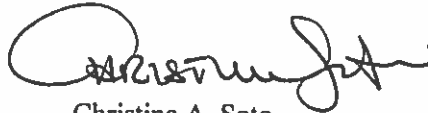
1. Charter School attendance be reconciled to Charter School attendance registers;
2. Low income students be verified to the district Master Eligibility Lists or Benefits Determination lists of Free and Reduced Lunch Applications;
3. Transported students be traced to the district Attendance Register as of October 15 each year; and
4. The supporting audit documentation system be enhanced by coordination between the school district business office and the special services office at the time of submission of the EXAID application, to ensure all costs are supported by accounting documentation and qualifying intensive services in each IEP.

Submitted by:



Robert W. Ortley, Manager
State Aid Audit Unit

Approved by:



Christine A. Soto
Executive Legal Affairs Officer
And Acting OFAC Director

Secaucus Board of Education
Application for State School Aid
As of October 15, 2016

EXHIBIT A
Pg. 1 of 7

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
	-	-	-	-	-	-
Full Day Preschool 3yr	-	-	-	-	-	-
Half Day Preschool 4yr	72.0	72.0	-	-	-	-
Full Day Kindergarten	136.0	136.0	-	-	-	-
One	151.0	151.0	-	-	-	-
Two	133.0	133.0	-	-	-	-
Three	147.0	147.0	-	-	-	-
Four	138.0	138.0	-	-	-	-
Five	148.0	148.0	-	-	-	-
Six	123.0	123.0	-	-	-	-
Seven	144.0	144.0	-	-	-	-
Eight	133.0	133.0	-	-	-	-
Nine	144.0	144.0	-	-	-	-
Ten	146.0	145.0	(1.0)	-	-	-
Eleven	118.0	119.0	1.0	-	-	-
Twelve	115.0	115.0	-	-	-	-
Adult High School	-	-	-	-	-	-
Subtotal	1,848.0	1,848.0	-	-	-	-
Spec Educ Elementary	123.0	123.0	-	-	-	-
Spec Educ Middle	56.0	56.0	-	-	-	-
Spec Educ High	87.0	87.0	-	-	-	-
Subtotal	266.0	266.0	-	-	-	-
Totals	2,114.0	2,114.0	-	-	-	-

**Secaucus Board of Education
Application for State School Aid
As of October 15, 2016**

**EXHIBIT A
Pg. 2 of 7**

Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
	-	-	-	-	-	-
Full Day Preschool 3yr	-	-	-	-	-	-
Full Day Preschool 4yr	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	3.0	3.0	-	-	-	-
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	1.0	1.0	-	-	-	-
Subtotal	4.0	4.0	-	-	-	-
Co Voc	-	-	-	-	-	-
Totals	4.0	4.0	-	-	-	-

Secaucus Board of Education
Application for State School Aid
As of October 15, 2016

Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	-	-	-	-	-	-
Half Day Preschool 4yr	-	-	-	-	-	-
Full Day Preschool 4yr	-	-	-	-	-	-
Full Day Kindergarten	1.0	1.0	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	1.0	1.0	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	2.0	2.0	-	-	-	-
Spec Educ Elementary	-	-	-	-	-	-
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Totals	2.0	2.0	-	-	-	-

Secaucus Board of Education
Application for State School Aid
As of October 15, 2016

Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	-	-	-	-	-	-
Half Day Preschool 4yr	-	-	-	-	-	-
Full Day Preschool 4yr	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	-	-	-	6.0	6.0	-
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	-	-	-	6.0	6.0	-
Subtotal	-	-	-	12.0	12.0	-
Totals	-	-	-	12.0	12.0	-

Secaucus Board of Education
Application for State School Aid
As of October 15, 2016

EXHIBIT A
Pg. 5 of 7

Grades	Charter Students			Resident Students		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Kindergarten	4.0	8.0	4.0	139.0	143.0	4.0
One	5.0	1.0	(4.0)	156.0	152.0	(4.0)
Two	8.0	7.0	(1.0)	141.0	140.0	(1.0)
Three	2.0	2.0	-	148.0	148.0	-
Four	6.0	3.0	(3.0)	144.0	141.0	(3.0)
Five	1.0	4.0	3.0	149.0	152.0	3.0
Six	1.0	1.0	-	124.0	124.0	-
Seven	-	2.0	2.0	144.0	146.0	2.0
Eight	1.0	-	(1.0)	134.0	133.0	(1.0)
Nine	-	-	-	144.0	144.0	-
Ten	1.0	1.0	-	147.0	146.0	(1.0)
Eleven	-	-	-	118.0	119.0	1.0
Twelve	-	-	-	115.0	115.0	-
Subtotal	29.0	29.0	-	1,803.0	1,803.0	-
Spec Educ Elementary	-	-	-	132.0	132.0	-
Spec Educ Middle	1.0	-	(1.0)	57.0	56.0	(1.0)
Spec Educ High	-	-	-	94.0	94.0	-
Subtotal	1.0	-	(1.0)	283.0	282.0	(1.0)
Res Mental H Ctr	-	-	-	1.0	1.0	-
Totals	30.0	29.0	(1.0)	2,087.0	2,086.0	(1.0)

Grades	Resident Low Income		
	Reported	Verified	Difference
Full Day Kindergarten	29.0	27.0	(2.0)
One	35.0	31.0	(4.0)
Two	32.0	31.0	(1.0)
Three	41.0	38.0	(3.0)
Four	34.0	33.0	(1.0)
Five	54.0	52.0	(2.0)
Six	39.0	38.0	(1.0)
Seven	43.0	41.0	(2.0)
Eight	39.0	36.0	(3.0)
Nine	36.0	36.0	-
Ten	54.0	52.0	(2.0)
Eleven	41.0	39.0	(2.0)
Twelve	39.0	39.0	-
Subtotal	516.0	493.0	(23.0)
Spec Educ Elementary	58.0	54.0	(4.0)
Spec Educ Middle	26.0	25.0	(1.0)
Spec Educ High	41.0	35.0	(6.0)
Subtotal	125.0	114.0	(11.0)
Res Mental H Ctr	1.0	1.0	-
Totals	642.0	608.0	(34.0)

Secaucus Board of Education
Application for State School Aid
As of October 15, 2016

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Kindergarten	2.0	2.0	-	3.0	4.0	1.0
One	1.0	-	(1.0)	1.0	1.0	-
Two	2.0	-	(2.0)	6.0	7.0	1.0
Three	-	-	-	3.0	3.0	-
Four	2.0	2.0	-	2.0	3.0	1.0
Five	1.0	-	(1.0)	2.0	3.0	1.0
Six	3.0	3.0	-	1.0	1.0	-
Seven	-	-	-	1.0	1.0	-
Eight	-	-	-	1.0	1.0	-
Nine	1.0	1.0	-	2.0	2.0	-
Ten	8.0	8.0	-	6.0	6.0	-
Eleven	1.0	1.0	-	-	-	-
Twelve	1.0	1.0	-	1.0	1.0	-
Subtotal	22.0	18.0	(4.0)	29.0	33.0	4.0
Spec Educ Elementary	1.0	-	(1.0)	1.0	2.0	1.0
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	-	-	-	-	-	-
Subtotal	1.0	-	(1.0)	1.0	2.0	1.0
Totals	23.0	18.0	(5.0)	30.0	35.0	5.0

Secaucus Board of Education
District Report of Transported Resident Students
As of October 15, 2016

EXHIBIT B
Pg. 1 of 1

TRANSPORTED REGULAR STUDENTS

	<u>Reported</u>	<u>Verified</u>	<u>Difference</u>
Students - Grade PK	0.0	0.0	-
Regular Public	330.0	327.0	(3.0)
Vocational School Students	0.0	0.0	-
Transported Charter	0.0	0.0	-
AIL Charter	29.0	29.0	-
Transported Non-Public	40.0	40.0	-
Aid in Lieu of Transportation	83.0	81.0	(2.0)
Regular Special Education	45.0	42.0	(3.0)
Charter Special Education	0.0	0.0	-
Private School Disabled	0.0	0.0	-
Total Students	527.0	519.0	(8.0)
Total Mileage	2,374.9	2,360.0	(14.9)
Average Mileage	4.5	4.5	0.0

TRANSPORTED SPECIAL NEEDS STUDENTS

	<u>Reported</u>	<u>Verified</u>	<u>Difference</u>
Special Needs Public Schools	69.0	67.0	(2.0)
Special Needs Charter Schools	0.0	0.0	-
Special Needs Private Schools for the Disabled	12.0	12.0	-
Total Students Special Needs	81.0	79.0	(2.0)
Total Mileage	310.7	309.8	(0.9)
Out of District No Sp. Needs	0.0	0.0	-
Out Of District Charter No Sp. Needs	0.0	0.0	-
Out Of Dist. Private Schools No Sp. Needs	2.0	2.0	-
Total Students No Sp. Needs	2.0	2.0	-
Total Mileage	21.7	21.7	-
Total Special Education Students	83.0	81.0	(2.0)
Total All Special Ed Mileage	332.4	331.5	(0.9)
Average Mileage	4.0	4.1	0.1

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

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

Board of Education Response:

Pursuant to N.J.A.C. 6A:23A-5.6, the following actions shall occur:

- (a) Any school district or county vocational school district that has been subject to an audit or investigation by the Department of Education, Office of Fiscal Accountability and Compliance (OFAC) shall discuss the findings of the audit or investigation at a public meeting of the district board of education no later than 30 days after receipt of the findings.
- (b) Within 30 days of the public meeting required in (a) above, the district board of education shall adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address the issues raised in the findings. The resolution shall be submitted to the OFAC within 10 days of adoption by the board of education.
- (c) The findings of the OFAC audit or investigation and the board of education's corrective action plan shall be posted on the district's web site, if one exists.

If the board of education disputes any of the findings of the audit or investigation, it may file a written appeal with the OFAC of any disputed finding(s) within 10 days of adoption of the resolution. Seeking an appeal of the findings does not preclude adherence to the provisions of (a), (b), and (c) listed above.

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.

Appeal Process:

The appeal process is used to contest disputed findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the audit or investigation, a written request by the LEA/Agency to review the disputed finding(s), recommendation(s), or questioned costs must be submitted to the OFAC Director. The Request for Appeal must indicate the finding(s) in question.

The Request for Appeal must be in writing and the LEA/Agency must present any supporting documentation for the appeal. Subsequent to the submission of the Request for Appeal, the OFAC Director will issue a written decision.

If the final determination made by the Director, is still unsatisfactory to the LEA/Agency, the LEA/Agency may file a Petition of Appeal pursuant to N.J.A.C. 6A:3-1.3.

Public School District Secaucus

Administrative Office's, 685 5th Street, Secaucus, NJ 07094

Growing Global Learners through Positive Culture and Academic Challenges

Grace Yeo,
Business Administrator and Board Secretary

gyeo@sboe.org
201-974-2008

March 26, 2019

Ms. Christine A. Soto
Executive Legal Affairs Officer and
Acting OFAC Director
State of New Jersey
Department of Education
P.O. Box 500
Trenton, NJ 08625-0500

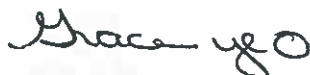
Dear Ms. Soto:

Enclosed, please find a copy of the board resolution and approved corrective action plan from the Secaucus Board of Education for the audit conducted on the Application for State School Aid and District Report of Transported Resident Students as of October 14, 2016, and Extraordinary Aid for school year 2016-2017.

Also, pursuant N.J.A.C 6A:23S5.6(c) the Secaucus Board of Education has posted a copy of the report and the board's corrective action plan on our district website.

If you have any question, please feel free to contact me via phone, 201-974-2008 or email me at gyeo@sboe.org.

Sincerely,



Grace Yeo
Business Administrator/
Board Secretary

**RESOLUTION OF THE BOARD OF EDUCATION
TOWN OF SECAUCUS, COUNTY OF HUDSON
STATE OF NEW JERSEY**

INTRODUCED BY: *Kathy McFarlane*

SECONDED BY: *Kathy O'Connell*

WHEREAS, the State Office of Fiscal Accountability and Compliance has conducted a fiscal audit of the financial records of the Secaucus Board of Education for the fiscal year ending June 30, 2017; and

WHEREAS, recommendations by the auditor are contained in the State Office of Fiscal Accountability and Compliance Financial Planning, Accounting and Reporting, wherein corrective action must be implemented;

NOW, THEREFORE, BE IT RESOLVED, that the report be accepted and filed; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the "Corrective Action Plans" annexed are hereby approved and adopted, and each person named therein responsible for the implementation of said corrective action by the date and time for completion.

Joan Cali

Joan Cali, President

ATTEST: *Grace Yeo*

Grace Yeo, Business Administrator/Board Secretary

DATE: March 21, 2019

VOTE:

	Yes	No	Abstain	Absent
Lance Bartletta	✓			
Joan Cali	✓			
Sharon Dellafave	✓			
Mary Eccles	✓			
Kathy McFarlane	✓			
John McStowe	✓			
Kathy O'Connell	✓			
Ruby Pantoliano	✓			
Dr. Strobert	✓			

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

NAME OF SCHOOL DISTRICT: SECAUCUS BOARD OF EDUCATION
COUNTY: HUDSON
AUDIT REVIEWS OF 10/14/16 APPLICATION FOR STATE SCHOOL AID- DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS AND FY 2016-2017 EXAID
DATE OF BOARD MEETING: MARCH 21, 2019
CONTACT PERSON: GRACE YEO
TELEPHONE NUMBER: 201-974-2008

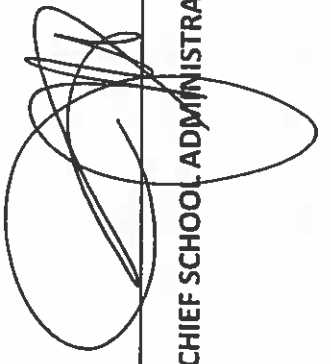
RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION	
1.	Charter School attendance be reconciled to Charter School attendance Registers	Ensure Charter School attendance is reconciled to Charter School attendance registers	Establish point of contact at each Charter School to verify attendance of district residents	Eileen Losurdo District Data Manager Grace Yeo Business Administrator	October 15th of each year
2.	Low income students be Verified to the district Master Eligibility Lists or Benefits Determination Lists of Free and Reduced Lunch Applications	Verify eligibility of low income students receiving benefits	Confirm all students on Master Eligibility List are supported by current meal application or Benefits Determination List	Eileen Losurdo District Data Manager Grace Yeo Business Administrator	October 15th of each year

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
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3.	Transported students be traced to the district Attendance Register as of October 15 each year	Ensure district attendance records are in agreement with DRTRS report	Debbie Zapoluch Transportation Supervisor Grace Yeo Business Administrator	October 15th of each year
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4.	The supporting audit documentation system enhanced by coordination between the school district business office and the special services office at the time of submission of the EXAID application, to ensure all costs are supported with proper documentation	Director of Special Services, Staff Accountant, and Business Administrator will ensure all costs are supported with proper documentation	CarrieAnn Devito- Director of Special Services, Michael Poindexter Accountant, Grade Yeo – Business Administrator	May 2019
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ensure all costs are supported by accounting documentation and qualifying intensive services in each IEP



CHIEF SCHOOL ADMINISTRATOR

DATE

3/26/19



BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

DATE

3/26/19