

**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 15, 2014  
CHAPTER 192-193 STUDENT SERVICES 2014-2015  
OFAC CASE # SAAU-20-15**

**BELLEVILLE BOARD OF EDUCATION  
ESSEX COUNTY  
102 PASSAIC AVENUE  
BELLEVILLE NJ 07109**

**BELLEVILLE BOARD OF EDUCATION  
ESSEX COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
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**SCOPE**

The review verified students on roll listed on the October 15, 2014 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 and Shared Time, Sent Full Time, Received Full Time, Sent Regional Day School, Sent to Private Schools for Students With Disabilities and Charter Schools. Low Income Enrollment, LEP Students, County Special Services Students, Alternative Programs, 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 15, 2014.

Note: The district was selected for audit because of qualified opinions filed by the board auditors for the 2013-2014 CAFR filed with the Department of Education. The board CPAs were unable to verify information reported on the district aid applications due to the collapse of district support systems. The same concerns existed for the 2014-2015 fiscal year and resulted in a lack of verification of district state aid applications.

**FINDINGS**

**On Roll Full Time**

The district reported 4,719 students, while the department verified 4,725, for an increase of six students. The Office of Fiscal Accountability (OFAC) request for New Jersey School Registers required two protracted attempts by the district before an acceptable register was generated.

**On Roll Shared Time**

The district reported eight students, while the department verified seven, for a decrease of one student. The district presented 10 possible students for review; however, only seven were verified as actually enrolled and in attendance.

**Sent Full Time**

The district reported 21 students, while the department verified 14, for a decrease of seven students. The OFAC identified 23 possible students for review; however, only 14 were verified as actually enrolled and in attendance as per receiving district documentation. It was noted that three of the Sent Full Time students were also reported as Home Instruction, although they were already included in the On Roll Full Time count.

**Received Full Time**

The district reported three students, while the department verified one, for a decrease of two students. The district presented three possible students for review; however, only one was verified as actually enrolled and in attendance.

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**Sent Regional Day Schools**

The district reported two students, while the department verified one, for a decrease of one student. The district presented three possible students for review; however, only one was verified as actually enrolled and in attendance.

**Sent to Private Schools for Students With Disabilities**

The district reported 79 students, while the department verified 75, for a decrease of four students. The OFAC identified 81 possible students for review; however, only 75 were verified as actually enrolled and in attendance as per receiving district documentation.

**Sent to Charter Schools**

The district reported eight students, while the department verified none. The district was unable to provide verification of any students enrolled in charter schools.

**Resident Student Enrollment**

As a result of the above, the OFAC determined that the district reported a total of 4,792 Resident Students, while the OFAC verified 4,773.5, for a decrease of 18.5 Resident Students.

**Resident Low Income Enrollment**

The district reported 2,911.5 students, while the department verified 2,488, for a decrease of 423.5 students. The ASSA workpaper that was presented for audit contained a total of 2,542 students. Therefore, the total number of students was overstated by 369.5 students prior to further audit review. The audit took exception to 54 students who were not enrolled as of October 15, 2014. It was apparent from the review of the workpaper that Special Education students were reported twice on the ASSA. The OFAC verified count is based upon the Master Eligibility List prepared by the district using meal applications on file as the source documents.

**Resident LEP Students**

The district reported 224 LEP students on roll: 156 Low Income LEP students, and 68 Not Low Income LEP. The department verified 183; 133 Low Income, and 50 Not Low Income, for a decrease of 41 students. The list of names submitted for audit review totaled 237 possible students, which exceeded the ASSA transmission by 13 students. The OFAC identified a total of 54 exceptions from the total of 237 as follows:

- 12 students reported as ESL were not enrolled as of October 15, 2014.
- Eight students had no record of administered tests.
- 34 students scored at MLP levels on tests; however, multiple measures criteria for program exit or continuance were not presented for review.

See Exhibit A for the comparative differences.

**Transported Students-Regular**

The district reported 456 students, while the department verified 250, for a decrease of 206 students not transported as of October 15, 2014. There were 13 decreases to the public school count due to

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students who were not identified in school registers as of October 15, 2014. There were 84 decreases to the Aid In Lieu (AIL) count due to students who were not identified in B8 attendance forms as of October 15, 2014. There were six decreases to the AIL count due to lack of AIL payments to parents. There were 103 exceptions to the regular special education count due to a significant number of students who were not identified in school registers as of October 15, 2014.

See Exhibit A.

**Transported Students-Special Education**

The district reported 178 students, while the department verified 82 for a net decrease of 96 special education students. The decreases to the public school special education count was due to students who were not identified in school registers as of October 15, 2014.

See Exhibit B.

**CONCLUSION**

The differences in Resident enrollment, Low Income Resident enrollment, LEP Low Income and Not Low Income, and Transported Students have resulted in a potential decrease adjustment to categorical state aid payments totaling \$3,903,165 as follows:

Equalization Aid	(\$3,307,473)
Special Education Categorical Aid	( 16,179)
Security Aid	( 192,648)
Transportation Aid	<u>( 386,865)</u>
Total	(\$3,903,165)

The total state aid formula adjustment as applied to the SFRA formula was determined to be \$3,903,165. However, the district was subject to a Stabilized Reduction in the SFRA formula. Therefore, the Stabilized Reduction would have been adjusted accordingly, and the net state aid impact would be zero. Note: SFRA formula adjustments are for informational and future corrective action purposes only. No actual aid adjustments are applicable for FY 2015-2016 state aid.

**EXTRAORDINARY AID (EXAID) APPLICATION FY 2014-2015**

The OFAC has completed an audit of the FY 2014-2015 Application for EXAID. The report will be issued as a separate report identified as OFAC Case# 20A-15.

**CHAPTER 192/193-FY 2014-2015**

The enrollment review, based on Essex Regional Educational Services Commission (ERESC) records presented and Service Plan evaluations available from the district Child Study Team, verified Chapter 192/193 education services provided between July 1, 2014 and June 30, 2015.

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The review objective was to compare verified final services provided to the services reported on the district's final Project Completion Report (PCR) for Chapter 192/193 Services for FY 2014-2015.

**Chapter 192**

The district submitted an application for 133 Chapter 192 student services. On the Chapter 192 Auxiliary Services PCR for FY 2014-2015 the district's service provider, ERESC, reported 78 services provided. The audit verified 74 student services as being eligible based upon review of actual 407-1 applications and testing information on file. On the PCR a refund was identified in the amount of \$57,162 for various projected services which were not realized. The district's actual expenditures per student service were lower than the state aid rates. As a result, no state aid payments were identified.

**Chapter 193**

The district submitted an application for 44 Chapter 193 student services. On the Chapter 193 Auxiliary Services PCR for FY 2014-2015 the district's service provider reported 37 services provided. The audit review verified 36 student services as being eligible based upon review of actual 407-1 applications, evaluations, and attendance information on file. On the PCR a refund was identified in the amount of \$7,879 representing projected, but unrealized services. The district's actual expenditures per student service were lower than the state aid rates. As a result, no state aid payments were identified.

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**RECOMMENDATIONS**

The Office of Fiscal Accountability and Compliance recommends that:

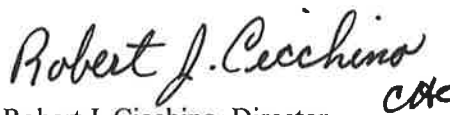
1. The New Jersey School Register data be completely verified to ensure that all classification categories (special education, LEP, low income) reflect the correct student identification;
2. The New Jersey School Register is retained as a printed copy for the month of October for support;
3. Identified special education students have an active IEP;
4. the master listing of all Sent students be reviewed to confirm eligibility and ensure proper classification;
5. special education students are reported in the appropriate categories for LEP and Low Income and care is taken to avoid duplication; and
6. the on-roll status of transported students be reviewed as of October 15 each year.

Submitted by:



Robert W. Ortley, Manager  
State Aid Audit Unit

Approved by:



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

**Belleville Board of Education**  
**Application for State School Aid**  
**As of October 15, 2014**

**EXHIBIT A**  
**Pg. 1 of 7**

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool	12.0	18.0	6.0			-
Half Day Preschool	14.0	-	(14.0)			-
Full Day Preschool 3yr	7.0	14.0	7.0			-
Half Day Preschool 4yr	7.0	14.0	7.0			-
Full Kindergarten	299.0	296.0	(3.0)			-
One	315.0	304.0	(11.0)			-
Two	365.0	353.0	(12.0)			-
Three	278.0	274.0	(4.0)			-
Four	281.0	272.0	(9.0)			-
Five	333.0	334.0	1.0			-
Six	254.0	274.0	20.0			-
Seven	310.0	314.0	4.0			-
Eight	326.0	306.0	(20.0)			-
Nine	325.0	314.0	(11.0)			-
Ten	305.0	325.0	20.0			-
Eleven	357.0	322.0	(35.0)			-
Twelve	334.0	352.0	18.0			-
Adult High School	-	-	-			-
Subtotal	4,122.0	4,086.0	(36.0)	-	-	-
Spec Educ Elementary	252.0	289.0	37.0	-	-	-
Spec Educ Middle	156.0	166.0	10.0			-
Spec Educ High	189.0	184.0	(5.0)	8.0	7.0	(1.0)
Subtotal	597.0	639.0	42.0	8.0	7.0	(1.0)
Co. Voc.						
Totals	4,719.0	4,725.0	6.0	8.0	7.0	(1.0)

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Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr			-			-
Full Day Preschool 4yr			-			-
Full Kindergarten	1.0	1.0	-			-
One			-			-
Two			-			-
Three			-			-
Four			-			-
Five			-			-
Six			-			-
Seven			-			-
Eight			-			-
Nine			-			-
Ten			-			-
Eleven			-			-
Twelve			-			-
<b>Subtotal</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Educ Elementary	6.0	2.0	(4.0)			-
Spec Educ Middle	4.0	3.0	(1.0)			-
Spec Educ High	10.0	8.0	(2.0)	-	-	-
<b>Subtotal</b>	<b>20.0</b>	<b>13.0</b>	<b>(7.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc.			-	-	-	-
<b>Totals</b>	<b>21.0</b>	<b>14.0</b>	<b>(7.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Belleville Board of Education**  
**Application for State School Aid**  
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Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr			-			-
Full Day Preschool 4yr			-			-
Full Kindergarten			-			-
One			-			-
Two			-			-
Three			-			-
Four	1.0		(1.0)			-
Five			-			-
Six			-			-
Seven			-			-
Eight			-			-
Nine			-			-
Ten			-			-
Eleven		1.0	1.0			-
Twelve			-			-
<b>Subtotal</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Spec Educ Elementary	-		-			-
Spec Educ Middle	1.0		(1.0)			-
Spec Educ High	1.0		(1.0)			-
<b>Subtotal</b>	<b>2.0</b>	<b>-</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Co. Voc.	-	-	-	-	-	-
<b>Totals</b>	<b>3.0</b>	<b>1.0</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Belleville Board of Education**  
**Application for State School Aid**  
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Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr			-			-
Full Day Preschool 4yr			-			-
1/2 Day Kindergarten			-			-
Full Kindergarten			-			-
One			-			-
Two			-			-
Three			-			-
Four			-			-
Five			-			-
Six			-			-
Seven			-			-
Eight			-			-
Nine			-			-
Ten			-			-
Eleven			-			-
Twelve			-			-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	1.0	1.0	-	40.0	33.0	(7.0)
Spec Educ Middle	-	-	-	12.0	13.0	1.0
Spec Educ High	1.0	-	(1.0)	27.0	29.0	2.0
Subtotal	2.0	1.0	(1.0)	79.0	75.0	(4.0)
Co. Voc.	-	-	-	-	-	-
Totals	2.0	1.0	(1.0)	79.0	75.0	(4.0)

Grades	Charter Students			Resident Students		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	1.0	-	(1.0)	301.0	297.0	(4.0)
One	1.0	-	(1.0)	316.0	304.0	(12.0)
Two	-	-	-	365.0	353.0	(12.0)
Three	1.0	-	(1.0)	279.0	274.0	(5.0)
Four	-	-	-	280.0	272.0	(8.0)
Five	1.0	-	(1.0)	334.0	334.0	-
Six	1.0	-	(1.0)	255.0	274.0	19.0
Seven	2.0	-	(2.0)	312.0	314.0	2.0
Eight	1.0	-	(1.0)	327.0	306.0	(21.0)
Nine	-	-	-	325.0	314.0	(11.0)
Ten	-	-	-	305.0	325.0	20.0
Eleven	-	-	-	357.0	321.0	(36.0)
Twelve	-	-	-	334.0	352.0	18.0
<b>Subtotal</b>	<b>8.0</b>	<b>-</b>	<b>(8.0)</b>	<b>4,090.0</b>	<b>4,040.0</b>	<b>(50.0)</b>
Spec Educ Elementary	-	-	-	299.0	325.0	26.0
Spec Educ Middle	-	-	-	171.0	182.0	11.0
Spec Educ High	-	-	-	230.0	224.5	(5.5)
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700.0</b>	<b>731.5</b>	<b>31.5</b>
State Facilities	-	-	-	2.0	2.0	-
<b>Totals</b>	<b>8.0</b>	<b>-</b>	<b>(8.0)</b>	<b>4,792.0</b>	<b>4,773.5</b>	<b>(18.5)</b>

Grades	Resident Low Income		
	Reported	Verified	Difference
Full Kindergarten	195.0	162.0	(33.0)
One	219.0	186.0	(33.0)
Two	254.0	204.0	(50.0)
Three	201.0	159.0	(42.0)
Four	204.0	158.0	(46.0)
Five	221.0	192.0	(29.0)
Six	189.0	156.0	(33.0)
Seven	187.0	150.0	(37.0)
Eight	178.0	140.0	(38.0)
Nine	186.0	155.0	(31.0)
Ten	193.0	155.0	(38.0)
Eleven	167.0	144.0	(23.0)
Twelve	152.0	143.0	(9.0)
<b>Subtotal</b>	<b>2,546.0</b>	<b>2,104.0</b>	<b>(442.0)</b>
Spec Educ Elementary	178.0	182.0	4.0
Spec Educ Middle	110.0	99.0	(11.0)
Spec Educ High	75.5	101.0	25.5
<b>Subtotal</b>	<b>363.5</b>	<b>382.0</b>	<b>18.5</b>
Mental Health	1.0	1.0	-
Juvenile Detention	1.0	1.0	-
<b>Totals</b>	<b>2,911.5</b>	<b>2,488.0</b>	<b>(423.5)</b>

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	18.0	18.0	-	3.0	-	(3.0)
One	26.0	26.0	-	7.0	3.0	(4.0)
Two	26.0	26.0	-	9.0	7.0	(2.0)
Three	15.0	12.0	(3.0)	2.0	2.0	-
Four	10.0	7.0	(3.0)	3.0	1.0	(2.0)
Five	7.0	4.0	(3.0)	4.0	2.0	(2.0)
Six	4.0	2.0	(2.0)	1.0	-	(1.0)
Seven	7.0	6.0	(1.0)	4.0	4.0	-
Eight	7.0	6.0	(1.0)	5.0	3.0	(2.0)
Nine	3.0	5.0	2.0	7.0	8.0	1.0
Ten	10.0	5.0	(5.0)	4.0	1.0	(3.0)
Eleven	5.0	10.0	5.0	7.0	7.0	-
Twelve	9.0	5.0	(4.0)	10.0	12.0	2.0
<b>Subtotal</b>	<b>147.0</b>	<b>132.0</b>	<b>(15.0)</b>	<b>66.0</b>	<b>50.0</b>	<b>(16.0)</b>
Spec Educ Elementary	1.0	1.0	-	-	-	-
Spec Educ Middle		-	-		-	-
Spec Educ High	8.0	-	(8.0)	2.0	-	(2.0)
<b>Subtotal</b>	<b>9.0</b>	<b>1.0</b>	<b>(8.0)</b>	<b>2.0</b>	<b>-</b>	<b>(2.0)</b>
Mental Health		-	-			
Juvenile Detention			-			
<b>Totals</b>	<b>156.0</b>	<b>133.0</b>	<b>(23.0)</b>	<b>68.0</b>	<b>50.0</b>	<b>(18.0)</b>

**Belleville Board of Education**  
**District Report of Transported Resident Students**  
**As of October 15, 2014**

**EXHIBIT B**  
**Pg. 1 of 1**

**TRANSPORTED REGULAR STUDENTS**

	Reported	Verified	Difference
Students - Grade PK			-
Regular Public	27.0	16.0	(11.0)
Vocational School Students	2.0	0.0	(2.0)
Regular Charter			-
CSSP Charter			-
Transported Non-Public			-
Aid in Lieu of Transportation	315.0	225.0	(90.0)
Regular Special Education	112.0	9.0	(103.0)
Charter Special Education			-
Private School Disabled			-
Total Students	456.0	250.0	(206.0)
Total Mileage	2,332.5	1,573.8	(758.7)
Average Mileage	5.1	6.3	1.2

**TRANSPORTED SPECIAL NEEDS STUDENTS**

	Reported	Verified	Difference
Special Needs Public Schools	122.0	36.0	(86.0)
Special Needs Charter Schools			-
Special Needs Private Schools for the Disabled	31.0	30.0	(1.0)
Total Students Special Needs	153.0	66.0	(87.0)
Total Mileage	306.5	179.8	(126.7)
Out of District No Sp. Needs	21.0	12.0	(9.0)
Out Of District Charter No Sp. Needs			-
Out Of Dist. Private Schools No Sp. Needs	4.0	4.0	-
Total Students No Sp. Needs	25.0	16.0	(9.0)
Total Mileage	232.5	151.1	(81.4)
Total Special Education Students	178.0	82.0	(96.0)
Total All Special Ed Mileage	539.0	330.9	(208.1)
Average Mileage	3.0	4.0	1.0

OFAC- State Aid Audit Unit  
 FY 2014-2015

Chapter 192/193 Project Completion Report  
 District: Belleville

Exhibit C

	PCR Reported Services	SAAU Verified Services	Exceptions	Original Funding Entitlement	Previously Refunded To OSF	SAAU Gross Exception	SAAU	
							Adjusted (# of svcs x rate)	Remaining Refund Due
Essex Regional ESC	69	66	3	\$ 93,163	\$ 38,161	\$ -	\$ 55,002	\$ -
Number of Services-Comp Ed								
Number of Services-ESL	9	8	1	\$ 26,492	\$ 19,001	\$ -	\$ 7,491	\$ -
Number of Services-Initial Exam and Class.	4	5	(1)	\$ 6,299	\$ -	\$ -	\$ 6,299	\$ -
Number of Services-Annual Review	11	9	2	\$ 3,249	\$ -	\$ -	\$ 3,249	\$ -
Number of Services-Corrective Speech	10	10	0	\$ 8,835	\$ 1,679	\$ -	\$ 7,156	\$ -
Number of Services-Supplementary Instr.	12	12	0	\$ 14,125	\$ 6,200	\$ -	\$ 7,925	\$ -
Plus Transportation				\$ 19,938	\$ -	\$ -	\$ 19,938	\$ -
Totals	115	110	5	\$ 172,101	\$ 65,041	\$ -	\$ 107,060	\$ -

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.

**CORRECTIVE ACTION PLAN**

Essex

COUNTY:

Belleville Board of Education

NAME OF SCHOOL:

OFAC 10/15/14 Review  
ASSA, DRTS, CH 192/193 Funding

TYPE OF AUDIT:

December 19, 2016

DATE OF BOARD MEETING:

Wayne Demikoff

CONTACT PERSON:

973-450-3500 X1021

TELEPHONE NUMBER:

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Office of Fiscal Accountability and Compliance Recommendation #1	The New Jersey School register data be completely verified to ensure that all classification categories (special education, LEP, low income) reflect the correct student identification.	The New Jersey School register data will be completely verified to ensure that all classification categories (special education, LEP, low income) reflect the correct student identification	Director of Special Education	December 2, 2016 Complete
Office of Fiscal Accountability and Compliance Recommendation #2	The New Jersey School Register is retained as a printed copy for the month of October for support.	The New Jersey School Register will be retained as a printed copy for the month of October for support.	Director of Planning, Research, & Evaluation	December 2, 2016 Complete
Office of Fiscal Accountability and Compliance Recommendation #3	Identified special education students have an active IEP.	Identified special education students will have an active IEP.	Director of Special Education	December 2, 2016 Complete
Office of Fiscal Accountability and Compliance Recommendation #4	The master listing of all Sent students be reviewed to confirm eligibility and ensure proper classification.	The master listing of all Sent students will be reviewed to confirm eligibility and ensure proper classification.	Director of Special Education	December 2, 2016 Complete
Office of Fiscal Accountability and Compliance Recommendation #5	Special education students are reported in the appropriate categories for LEP and Low income and care is taken to avoid duplication.	Special education students will be reported in the appropriate categories for LEP and Low income and care will be taken to avoid duplication.	Director of Planning, Research, & Evaluation	December 2, 2016 Complete

CORRECTIVE ACTION PLAN

Essex

COUNTY:

Belleville Board of Education

NAME OF SCHOOL:

TYPE OF AUDIT: OFAC 10/15/14 Review  
ASSA, DRTS, CH 192/193 Funding

DATE OF BOARD MEETING: December 19, 2016

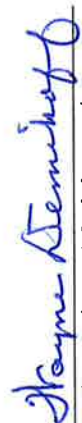
CONTACT PERSON: Wayne Demikoff

TELEPHONE NUMBER: 973-450-3500 X1021

RECOMMENDATION NUMBER	CORRECTION ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Office of Fiscal Accountability and Compliance Recommendation #6	The on-roll status of transported students be reviewed as of October 15 each year.	The on-roll status of transported students will be reviewed as of October 15 each year.	Transportation Secretary/Assistant Business Administrator	November 18, 2016 Complete

  
\_\_\_\_\_  
Chief School Administrator

12/20/16  
Date

  
\_\_\_\_\_  
Interim Business Administrator/  
Board Secretary

12/20/16  
Date