

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

NAME OF SCHOOL DISTRICT Pennsauken Public Schools COUNTY Camden

TYPE OF EXAMINATION NCLB Title I Audit (2017/18)

DATE OF BOARD MEETING December 19, 2019

CONTACT PERSON Caroline Steer

TELEPHONE NUMBER 856-662-8500 x5270

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1.	The LEA will improve its procedures to make sure all expenditures related to the Title I, Part A program conform with the requirements of UGG,	The LEA will ensure that timesheets are approved and verified for accuracy. The LEA will ensure that contracted services for non-public school submit accurate and timely timesheets.	Business Administrator, Title I Program Director	On-going
2.	The LEA will ensure Title I, Part A funds are expended for eligible school as as set forth by Section 113(a) & the Step 4, Eligibility Page. Additionally, the LEA will ensure the allowability of such costs in accordance with the requirements of	The LEA will ensure that expenditures for Parent and Family Engagement Events are allocated and disbursed only for eligible schools as per Step 4, Eligibility Page of Title I, Part A.	Title I Program Director	On-going

	UGG, 2 C.F.G. ss 200 et seq, including Subpart E.			
3.	The LEA will prepare written policies and procedures or revise existing versions as necessary for conformity with UGG, 2 C.F.R. § 200 et seq.	The LEA will ensure that policies pertaining to Title I, Part A will replace No Child Left Behind with ESEA. The LEA will ensure that policies pertaining to Title I, Part A will cite current legislative citations. The LEA will ensure that policies pertaining to Title I, Part A will outline the process for ensuring compliance with supplement not supplant provision of ESEA.	Business Administrator, Superintendent, Board of Education	June 2020
4.	The LEA will develop a procedure to ensure Title I funded personnel prepare time and activity reports which conform to the requirements of UGG, 2 C.F.R. § 200.430(1) and department guidelines.,	The LEA will create and distribute time and activity reports for teachers whose salaries are funded in part by Title I. These time and activity sheets will be based on the recommended time and activity sheets provided to the district through the NCLB Title I Audit. The LEA will also meet with building principals to review the time and activity report procedures. Finally, the LEA approve time and activity reports for accuracy.	Title I Program Director	Completed
5.	The LEA will adhere to the PSCL or UGG, 2 C.F.R. § 200.318-326, et seq, whichever is most restrictive when obtaining goods and	The LEA will obtain price quotations as required by New Jersey and federal purchasing regulations including obtaining the	Business Administrator, Title I Program Director	On-going

	services for the Title I program.	accurate number of quotes based on the dollar threshold.		
6.	The LEA will implement a process to ensure purchase orders are issued before the receipt of goods and services.	The LEA will obtain purchase orders before services are rendered for non-public schools.	Title I Program Director	On-going
7.	The LEA will implement procedures to accurately prepare all sections of FERS for each ESEA title.	The LEA will ensure expenditures for all titles are properly tracked at the school level in the district's financial management system. Additionally, the LEA will ensure the total expenditures agree with the total expenses report for reserves.	Business Administrator, Title I Program Director	On-going

CHIEF SCHOOL ADMINISTRATOR

DATE

1-22-20

BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

DATE

1/22/20



RECEIVED

DEC 04 2019

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

November 26, 2019

Mr. Nicholas Perry, Board President  
Pennsauken Public Schools  
1695 Hylton Road  
Pennsauken, NJ 08110

Dear Mr. Perry:

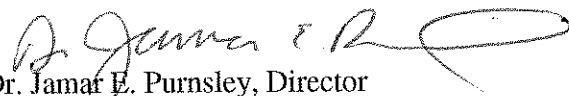
SUBJECT: Pennsauken Public Schools – NCLB Title I Audit  
OFAC Case #SG-0013-18

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance, has completed a fiscal audit of federal funds disbursed by the **Pennsauken Public Schools** (Pennsauken). The funding sources reviewed include one or more titled programs under the Elementary and Secondary Education Act (ESEA) of 1965, as amended by the Every Student Succeeds Act (ESSA) of 2015. The review covered the period July 1, 2017 through June 30, 2018. The results of the ESSA Title I audit are detailed in the attached report of examination. Please provide a copy to each board member for his/her review.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," Pennsauken 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. The submission of an appeal does not preclude adherence to the provisions of N.J.A.C. 6A:23A-5.6, et seq. Should you have any questions, please contact Lisa D. McCormick, Manager, Single Grants/Audit Unit at (609) 376-3608 or via email at [Lisa.McCormick@DOE.NJ.GOV](mailto:Lisa.McCormick@DOE.NJ.GOV).

Sincerely,

  
Dr. Jamar E. Purnsley, Director  
Office of Fiscal Accountability and Compliance

JEP/LDM/hp: Pennsauken Public Schools Cover Letter  
Enclosures

[www.nj.gov/education](http://www.nj.gov/education)

## **Distribution**

AbdulSaleem Hasan  
Peggy McDonald  
Kathleen Ehling  
Martin Egan  
Leslie Franks-McRae  
Lisa D. McCormick  
Angela Jefferies  
Stephen M. Eells  
Lovell Pugh-Bassett  
Ronnie Tarchichi  
John Ogunkami  
Caroline Steer  
Daniel DiGangi, CPA

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

**PENNSAUKEN PUBLIC SCHOOLS  
1695 HYLTON ROAD  
PENNSAUKEN, NJ 08110  
PHONE: (856) 662-8505**

**REPORT ON EXAMINATION  
NCLB TITLE I AUDIT  
FOR THE PROJECT PERIOD  
JULY 1, 2017 TO JUNE 30, 2018**

District: Pennsauken Public Schools  
County: Camden

AUTHORIZED REPRESENTATIVE: Ronnie Tarchichi, Superintendent

DIRECTOR OF PROGRAM: Caroline Steer, Program Director – Title I

PERSONS CONTACTED (Name & Title):

John Ogunkami, Board Secretary/Business Administrator

Caroline Steer, Program Director – Title I

**FUNDING SOURCES**

PROGRAM YEAR	N C L B				TOTAL
	TITLE I PART A	TITLE I PART A C/O	S I A PART A	S I A PART A C/O	
	APPROVED FUNDING				
2017-2018	\$1,697,216.00		\$0.00		\$1,697,216.00
2016-2017		\$66,679.00		\$0.00	\$66,679.00
<b>TOTAL</b>	<b>\$1,697,216.00</b>	<b>\$66,679.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,763,895.00</b>

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

- 1. Adequate documentation was not provided demonstrating that aggregate costs of \$1,246.00 charged to the Title I, Part A program represent allowable costs.**

During the audit, copies of payroll records were requested to support salary and non-salary expenditures charged to the FY 2017-2018 Title I, Part A grant. The audit disclosed that unsubstantiated costs were included in line item figures recorded on the LEA's Final Expenditure Report (FER).

**Public School Expenditures**

- The payments disbursed to two teachers were higher than supported by the duration of time recorded on their timesheets for Title I extended day activities:

Account Number	Date	Name	Amount		Difference
			Paid	Supported	
20-231-100-101-130-023-098	3-09-2018	MaryElizabeth Hillmann	\$ 165.00	\$ 121.00	\$ 44.00
	4-20-2018	MaryElizabeth Hillmann	55.00	11.00	44.00
	5-04-2018	Michelle Gilbert	110.00	22.00	88.00
	5-04-2018	MaryElizabeth Hillmann	110.00	22.00	88.00
Total			\$ 440.00	\$ 176.00	\$ 264.00

- The district was unable to locate copies of timesheets to substantiate the payroll costs for the following employees who also worked on the afterschool program:

Account Number	Date	Name	Amount
20-231-100-101-050-031-098	12-22-2017	Edward Trautz	\$ 66.00
20-231-100-101-130-023-098	3-09-2018	Margaret Vance	66.00
20-231-100-101-055-030-098	4-20-2018	Sonetta Ingram-Murrell	55.00
Total			\$ 187.00

**Nonpublic School Expenditures**

- The district issued various purchase orders to Camden County Educational Services Commission (CCESC) throughout FY 2017-2018 for the provision of instructional services to nonpublic students enrolled at the Saint Cecilia School. The services were rendered by a teacher employed at CCESC, Stephanie Wojtowicz. An examination of purchase order number 803912 disclosed no indication that Ms. Wojtowicz prepared a time and activity log for the month of September 2017 in a manner consistent with other months. Nor was the district able to find the documentation or obtain copies from the nonpublic school or CCESC to support billings of \$795.00, as requested during the audit. The associated costs were allocated to account number 20-231-100-300-000-416-04, "Title I Instr[uctional] Purch[ased] Services."

It was also noted that the number of hours billed by Catholic Charities for services provided to students who attended St. Peters School did not consistently agree with the detail of hours worked as reported in the monthly statistical reports.

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

At a minimum, the LEA should verify the hours worked by consultants responsible for rendering services to students to ensure the accuracy of billings and reasonableness of costs. Further, the district is encouraged to review the department's guidance on Title I Nonpublic School Service Agreements which is available at: <https://www.state.nj.us/education/ESSA/guidance/njdoe/TitleINonpublic.pdf>.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 C.F.R. § 200.403 sets forth general criteria in order for costs to be considered allowable. Of note, UGG, 2 C.F.R. § 200.403(a) stipulates costs must be necessary and reasonable for the performance of the Federal award and *allocable* thereto under these principles. Section 200.405(a) states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received. More importantly, Section 200.403(g) stipulates that *costs must be adequately documented*.

Based on the foregoing, the sum of \$1,246.00 (\$795.00 + \$187.00 + \$264.00) is deemed to be unallowable and must be refunded to the department (refer to the Schedule of Audit Recovery Due to State Education Agency (SEA) at the end of this report).

**Recommendation**

The LEA must improve its procedures to make certain all expenditures related to the Title I, Part A program to ensure conformity with the requirements of UGG, 2 C.F.R. § 200 et seq.

- 2. Expenditures totaling \$814.00 were incurred and charged to the Title I, Part A grant for ineligible beneficiaries, and thus, were not deemed to be reasonable and necessary for the efficient performance of the federal program.**

According to Step 4, Title I Eligibility Page of the district's ESEA Consolidated Grant Application, the LEA was approved to operate targeted assistance programs at all of its schools, with exception of the Baldwin Early Learning Childhood Center (Baldwin). It was determined that the district improperly spent Title I, Part A funds for costs incurred on behalf of Baldwin staff and students. Specifically, the district disbursed stipends totaling \$814.00 to teachers who performed parent and family engagement activities at this non-Title I school on February 27, 2018. The following is a summary of the questioned costs identified:

Name	Amount Paid	Name	Amount Paid
Tara Barnstead	\$ 110.00	Allison Schott	\$ 66.00
Tricia Eckert	154.00	Tina Rosenman	66.00
Valerie O'Brien	110.00	Nancy Tryon	110.00
Brooke Parker	66.00	Jennifer Voorhees	66.00
Michelle Romvary	66.00		
Subtotal	\$ 506.00	Subtotal	\$308.00
Total	\$ 814.00		



**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

Section 1113(a) of the Elementary and Secondary Education Act (ESEA), as amended by the Every Students Succeeds Act stipulates that a LEA shall use funds received under this part only in eligible school attendance areas. Accordingly, the district should have allocated costs stemming from activities at Baldwin to State or local funds, rather than to Title I.

Pursuant to UGG, 2 C.F.R. § 200.403(a) costs must be necessary and reasonable for the performance of the Federal award and *allocable* thereto under these principles. Section 200.405(a) states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received.

Based on the foregoing, the district must remit \$814 .00 to the department for these unallowable costs (refer to the Schedule of Audit Recovery Due to State Education Agency (SEA) at the end of this report).

**Recommendation**

The LEA must Title I, Part A funds are expended for eligible schools as set forth by Section 1113(a) and the Step 4, Title I Eligibility Page. Additionally, the district must ensure the allowability of such costs in accordance with the requirements of UGG, 2 C.F.R. § 200 et seq, including Subpart E.

**3. Various district board policies relating to internal controls were not provided for examination or require revision.**

During the audit, the district's policies and procedures related to its fiscal operations and internal controls were requested for examination. The district furnished the documents requested, with the exception of written procedures for:

- Determining the allowability of costs in accordance with Subpart E – Cost Principles of this part and the terms and conditions of the Federal award, as set forth by UGG, 2 C.F.R. § 200.302(b)(7);
- The mandatory disclosure of all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award pursuant to UGG, 2 C.F.R. § 200.213. Such disclosures must occur in a timely manner and be submitted in writing to the United States Department of Education or NJDOE; and
- Standards of conduct covering conflict of interest and governing the actions of district employees, officers, agents in the selection, award and administration of contracts in accordance with UGG, 2 C.F.R. § 200.318(c)(2).

An examination of the documents provided revealed that revisions *including, but not limited to* the following are needed:

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

- In general, existing policies should be updated to reflect pertinent citations to The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (UGG), 2 C.F.R. § 200 et seq.
- The Title I Fiscal Responsibilities Policy should be modified to incorporate: 1) references to the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act (ESEA); 2) current legislative citations; and 3) applicable language outlining the process for ensuring compliance with the supplant not supplant provision of ESEA.
- The Reimbursement of Federal and Other Grant Expenditures Policy should be modified to: 1) replace the No Child Left Behind Act with ESEA and 2) replace references to outdated OMB Circular Letters (A-21 and A-87) with relevant UGG citations.
- The Contracts for Goods or Services Funded by Federal Grants Policy should mention: 1) applicability – contracts and purchase orders over \$25,000; 2) refer to the System for Award Management (SAM) which is utilized for searching debarred/suspended vendors and is accessible at [www.sam.gov](http://www.sam.gov); and 3) compliance must be demonstrated by written evidence. Examples of evidence include printouts from SAM, imprints from an ink stamp, or Avery labels affixed to purchase orders memorializing performance of this verification.

Pursuant to 2 UGG, C.F.R. § 200.303, LEAs must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entities are managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The internal controls should be in compliance with guidance in the “Standards for Internal Control in the Federal Government” (Green Book) issued by the Comptroller General of the United States, and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Moreover, the district’s own policy on Internal Controls stipulates “The school district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment pursuant to the requirements of N.J.A.C. 6A:23A-6.5.”

**Recommendation**

The district must prepare written policies and procedures or revise existing versions as necessary for conformity with UGG, 2 C.F.R. § 200 et seq.

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

- 4. Title I funded personnel did not prepare detailed time and activity reports in a manner consistent with the requirements of UGG, 2 C.F.R. § 200.430(i) and department guidelines.**

The time and activity reports provided for Title I funded teachers did not indicate which periods were devoted specifically to Title I activities and the percentages of time worked on Title I and non-Federal activities.

UGG, 2 C.F.R. § 200.430(i) established Standards for Documentation of Personnel Expenses (time and activity reports) which include, but are not limited to the following requirements:

- Subsection (1)(iii), Reasonably *reflect the total activity* for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- Subsection (1)(vii), Support the *distribution of the employee's salary or wages among specific activities or cost objectives* if the employee works on more than one Federal award; a Federal award and non-Federal award . . .;
- Subsection (3), In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 C.F.R. part 516), *charges for the salaries and wages of nonexempt employees*, in addition to the supporting documentation described in this section, must also be *supported by records indicating the total number of hours worked each day*.

To achieve compliance with these requirements, it is highly recommended that LEAs use the department's prescribed model (Attachment A), which may be accessed at: <https://www.nj.gov/education/title1/tech/schoolwide/TimeandActivity.doc>. Title I staff whose contractual salaries are funded in whole by the Federal program must prepare certifications at least twice a year. Personnel with salaries funded partially by Title I must complete monthly, contemporaneous time and activity reports that reflect:

- a) what, where and when the Title I work is being performed;
- b) be signed by the employee and supervisor; and
- c) reflect dates coinciding to payroll periods.

The requirements a) through c) also apply to *employees paid on an hourly basis* for performing work on Title I programs before or after school and during the summer, etc. Those staff receiving *lump sum disbursements or stipends* for Title I work are required to complete semi-annual certifications as well. Copies of a sample timesheet and certification deemed appropriate for these types of payments are included for future reference and/or utilization (Attachments B and C).

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

LEAs may only charge payroll costs related to allowable Title I programs/activities. 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.

**Recommendation**

The LEA must develop procedures to ensure Title I funded personnel prepare time and activity reports which conform to the requirements of UGG, 2 C.F.R. § 200.430(i) and department guidelines.

**5. The district failed to obtain price quotations as required by New Jersey and federal purchasing regulations.**

During the project period, the LEA disbursed multiple payments to CCESC and Catholic Charities totaling \$15,116.00 and \$27,297.00, respectively.

N.J.S.A. 18A:18A-37 of the New Jersey Public School Contracts Law (PSCL) indicates that "all contracts . . . shall be awarded as follows:

- a. For all contracts that in the aggregate are less than the bid threshold but 15 percent or more of that amount, and for those contracts that are for the subject matter enumerated in subsection a. of N.J.S.A. 18A:18A-5, except for paragraph (1) of that subsection concerning professional services and paragraph (3) of that subsection concerning work by employees of the board of education, the purchasing agent shall award the contract after soliciting at least two competitive quotations, if practicable. The purchasing agent shall retain the record of the quotation solicitation and shall include a copy of the record with the voucher used to pay the vendor."

UGG, 2 C.F.R. § 200.318 requires non-Federal entities that receive federal grants, to follow applicable State and local laws (PSCL) and regulations for procurements *provided the procurement provisions conform to applicable federal law and the standards identified in this part*. Where the aforementioned federal standards are in conflict or more restrictive than PSCL, *the federal standards prevail*. Of note, the federal standards do not include all the exemptions allowed under the PSCL, specifically professional services.

In the instant matter, the dollar of this purchase exceeds the Micro-Purchase Threshold of \$3,500.00 set forth by UGG, 2 C.F.R. § 200.67, but is less than the Simple Acquisition Threshold of \$100,000.00 established by UGG, 2 C.F.R. § 200.88. As a result, the LEA was required follow the Procurement by Small Purchases Procedures in accordance with Section 200.320(b). These procedures stipulate, in part, that *price or rate quotations must be obtained* from an adequate number of qualified sources (more than one vendor).

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

**Recommendation**

The LEA must adhere to the PSCL or UGG, 2 C.F.R. §§ 200.318-326, et seq, whichever is most restrictive when obtaining goods and services for the Title I program.

**6. The LEA failed to issue a purchase orders prior to services being rendered (confirming order).**

A review of purchase orders issued to CCESC and Catholic Charities revealed all the documents were dated after provision of the services.

N.J.S.A. 18A:18A-2(v) indicates, in part, "Purchase order" means a document issued by the purchasing agent *authorizing a purchase transaction with a vendor to provide or perform goods or services to the board of education*. Therefore, a properly executed purchase order must be issued prior to services being rendered or the provision of goods.

**Recommendation**

The LEA must implement a process to ensure purchase orders are issued before the receipt of goods and services from vendors.

**7. Parent and family engagement reserve expenditures were not correctly reported for FER purposes.**

The general ledger disclosed expenditures for parent and family engagement activities were properly tracked at the school level in the district's financial management system. However, the total expenditures did not agree to the total expenses reported in the parent and family engagement reserves section of the Title I, Part A FER.

On August 28, 2018, the department issued a broadcast memorandum regarding the submission of FY 2018 ESEA FERs. The memorandum advised in part:

"The FY 2018 ESEA project period ended on June 30, 2018 and all funds were to be encumbered by that date. The liquidation period for the FY 2018 ESEA grant year is 90 days. Therefore, all funds encumbered by June 30, 2018 must be paid by September 30, 2018. The FER for each ESEA title will indicate the funds previously requested and paid to the LEA. Any difference between the funds previously paid and the actual expenditures reported in the FER will be calculated. Any funds due to an LEA will be automatically generated upon approval of the FER. Because FERs serve as final reimbursement requests, amendments to approved FERs are not permitted. *It is critical that all final expenditure reports be completed accurately.*" (emphasis added)

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

**FINDINGS AND RECOMMENDATIONS**

**Recommendation**

The district must implement procedures to accurately prepare all sections of FERs for each ESEA title.

**PENNSAUKEN PUBLIC SCHOOLS  
NCLB TITLE I AUDIT  
FISCAL YEAR 2017-2018**

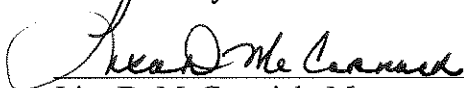
**SCHEDULE OF RECOVERY DUE TO SEA**

<u>Audit Finding</u>	<u>Recovery</u>
Number One	\$1,246.00
Number Two	<u>814.00</u>
Total Recovery Due to SEA	<u>\$2,060.00</u>

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

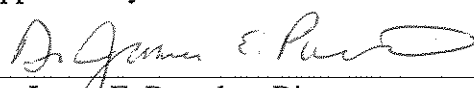
Dr. Jamar E. Purnsley, Director  
Office of Fiscal Accountability and Compliance  
State of New Jersey  
Department of Education  
PO Box 500  
Trenton, NJ 08625-0500

Submitted by:



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

Approved by:



Dr. Jamar E. Purnsley, Director  
Office of Fiscal Accountability and Compliance

Auditor

Angela Jefferies