

March 5, 2010

Dr. Louis Talarico, Superintendent
Florence Township Board of Education
201 Cedar Street
Florence, NJ 08518

Dear Dr. Talarico:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Florence Township Board of Education**. The funding sources reviewed include titled programs for the American Recovery and Reinvestment Act (ARRA) in particular, and/or No Child Left Behind Act (NCLB), the Individuals with Disabilities Education Act (IDEA) and State Fiscal Stabilization Funds (Education Stabilization Fund and Government Stabilization Fund). The review covered the period July 1, 2009 through February 18, 2010. The resulting report is enclosed. Please provide a copy of the report to each board member.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Florence Township Board of Education 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 **monetary** findings in dispute (emphasis added). 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-5.6(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 Ronald Fisher at (609) 777-3723.

Sincerely,

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

RJC/LDM/tc:Florence Twp. Board of Education Cover Letter
Enclosures

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**STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500**

FLORENCE TOWNSHIP BOARD OF EDUCATION
201 CEDAR STREET
FLORENCE, NJ 08518
PHONE: (609)-499-4600



American Recovery & Reinvestment Act 2009
New Jersey K-12 Education

**ARRA MONITORING REPORT
FEBRUARY 2010**

District: Florence Township Board of Education
County: Burlington
Dates On-Site: February 18, 2010
Case #: ARRA-031-09

FUNDING SOURCES

Program	Funding Award
State Fiscal Stabilization Fund - Education Stabilization Fund	\$1,413,571
State Fiscal Stabilization Fund - Government Services Fund	54,721
ARRA - IDEA - Basic	449,554
ARRA - IDEA - Preschool	16,219
Total ARRA Funding	1,934,065
IDEA - Basic	495,938
IDEA - Preschool	13,072
Total Non-ARRA Funds	509,010
Total Funds	\$2,443,075

**FLORENCE TOWNSHIP SCHOOL DISTRICT
ARRA MONITORING REPORT
FEBRUARY 2010**

BACKGROUND:

The *American Recovery and Reinvestment Act of 2009 (ARRA)* and other federal laws require local education agencies (LEAs) to provide programs and services to their schools based on the requirements specified in each of the authorizing statutes (ESEA, IDEA and ARRA). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by sub recipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION:

The NJDOE visited the Florence Township Board of Education to monitor the district's use of ARRA funds and the related program plans, where applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year applications and authorizing statutes, and to determine whether the funds were spent in accordance with the program requirements, Federal and state laws, and applicable regulations. The on-site visit included staff interviews and documentation reviews related to the requirements of the following programs: State Fiscal Stabilization Funds (SFSF) including the Education Stabilization Fund (ESF) and Government Services Fund (GSF); IDEA Basic; IDEA Preschool; ARRA-IDEA Basic; and ARRA-IDEA Preschool for the period July 1, 2009 through February 18, 2010. The monitoring also included a review of the district's most recent ARRA section 1512 and SFSF cash management quarterly reports to determine whether ARRA expenditures, jobs estimates and related information were reported accurately.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records, purchase orders and current district policies and procedures. The monitoring team members also conducted interviews with district personnel, reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews.

EXPENDITURES REVIEWED:

The following dollar amounts of expenditures were reviewed for each program monitored for the period of July 1, 2009 through February 18, 2010:

- Education Stabilization Fund (ESF) salary expenditures totaling \$ 628,256 were reviewed;
- Government Services Fund (GSF) salary expenditures totaling \$24,320 were reviewed;
- IDEA Basic expenditures totaling \$175,429 were reviewed;
- IDEA Preschool expenditures were not reviewed during the monitoring visit;
- ARRA IDEA Basic expenditures totaling \$110,250 were reviewed; and
- ARRA IDEA Preschool expenditures were not reviewed during the monitoring visit.

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GENERAL DISTRICT OVERVIEW OF USES OF IDEA FUNDS

ARRA IDEA Projects Basic & Preschool

The Florence Township School District is utilizing the ARRA IDEA funds to hire an additional 1.5 special education teachers, increase four part time instructional assistants to full time, and re-hire two additional instructional assistants for the 2009-2010 school year. The district will also utilize staff resources to address the achievement gap of students with disabilities by creating an after school tutorial program. The program will run district wide and will utilize Learnia assessment system and Measure of Academic Progress (MAP) testing to identify skills and concept weaknesses. Further professional development in the area of benchmarking special education students will also be included during the 2009-2010 school year. The district will look to purchase assistive technology equipment to enhance current programs and teaching strategies for students with disabilities. The district also used the grant to pay for out of district tuition.

The districts after school program will be available across all grade levels for students with disabilities. The program will help to close the achievement gap by working with the students in their areas of need. By hiring the additional special education teachers the district was able to establish inclusion classes in the second and seventh grade. The students in these classes are being assessed by MAP which provides benchmarks; a guided reading assessment tool is also being used. The results of these instruments measure and reflect the student's progress in the areas assessed. Student growth is also being measured by report card grades and their individual goals and objectives as stated in their Individual Education Plans. Another measure of the programs is a decrease in the number of students who are maintained in district rather than being placed in an out-of-district placement. The goal of purchasing assistive technology is to create the opportunity for more integration into general education. Professional development has been provided in the area of differentiated instruction. This training has been offered to the special education teachers to increase their ability to individualize their teaching strategies.

IDEA Projects Basic & Preschool

The Florence Township School district is utilizing the IDEA Basic and Preschool funds to expand the current student services. This will require the hiring of a special education teacher and instructional assistant. Instructional supplies and materials will also be provided to enhance current programs. The district also used the grant to pay for out-of-district tuition.

The grant allowed for an additional full day preschool disabled program to be created. This program made it possible to bring four students back to district. The program uses monitoring of discrete trials, teacher observation, and student's individual plans to measure the impact of this program on the students participating. The program also utilizes Creative Curriculum.

To further enhance programs, a job coach and consultants were contracted to work directly with students. The job coach works with three students in a transition program for students up to 21 years old. This program is in partnership with Robert Woods Johnson Hospital. The jobs are outside the school day and are monitored for measurement of success by reviewing the

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achievement of the individual goals and objectives and observation by the job coach. The consulting behaviorist provides models for both the preschool disabled program and the autistic program. The consultant has also provided professional development training in how to conduct discrete trials, collecting data, and functional analysis. Additional professional development has been offered in student behavior management training. Bus drivers, teacher aides, teachers and administration were able to attend the training. The purpose of this training was to provide for the maximum safety and security of the students being brought back to district.

Consultative services have been obtained for public and nonpublic service providers. These services include professional development training with state approved agencies. Nonpublic services include supplemental instructional as specified related services as outlined in the Individual Services Plan (ISP), such as speech and language services.

DETAILED FINDINGS AND RECOMMENDATIONS

ARRA IDEA Basic and Preschool Findings and Recommendations

Finding 1:

Condition: For both ARRA IDEA Basic and IDEA Basic the number of students listed in the grant documentation does not match with the number of students with ISPs. The number listed in the grant documentation is 19 and the number of students with ISPs is 16. In addition, the ISPs do not reflect that the 16 students are receiving services through IDEA and/or ARRA IDEA. The services in the ISPs do not match the services listed in the grant application. The “Consent to Implement” page of the ISP does not reflect IDEA and ARRA IDEA separately. IDEA and Chapter 193 are listed together and ARRA is not listed at all.

Citation: IDEA Regulations 34 CFR §300.130-300.144.

Required Action: The district should develop separate lists of students receiving services through IDEA and ARRA IDEA. The district has shared through the interview process that the number of students does not match do to students leaving the district. Updated documentation reflecting student movement was provided and is now part of districts program records. The services listed in the ISPs to be provided through the grants needs to match the services listed in both the IDEA and ARRA IDEA grant application. The district must revise the ISPs to reflect the services provided under each grant separately. The related services page of the grant application has a dedicated space for this and is currently being revised to include ARRA IDEA. The “Consent to Implement” page should have each funding stream listed separately.

IDEA Basic and Preschool Findings and Recommendations

The review in this area yielded no findings or recommendations.

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Financial Management and Reporting Findings and Recommendations

The review in this area yielded no findings or recommendations.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of all findings and implementation of all recommendations contained in this report.

If you have any questions, please contact Ronald Fisher at (609) 777-3723 or via email at Ronald.Fisher@doe.state.nj.us.