

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

**REVIEW OF CHAPTER 192/193 AUXILIARY SERVICES TO NONPUBLIC STUDENTS
FY 2013-2014
OFAC CASE # SAAU-14B-15**

**FLEMINGTON RARITAN REGIONAL BOARD OF EDUCATION
HUNTERDON COUNTY
50 COURT STREET
FLEMINGTON, NJ 08822**

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REPORT OF REVIEW

The New Jersey Department of Education (DOE), Office of Fiscal Accountability and Compliance (OFAC), has verified the enrollment of students under the Chapter 192/193 Programs for Nonpublic School Students for Fiscal Year 2013-2014. The review was made in accordance with standards, rules and regulations established by the New Jersey Department of Education and included such auditing tests and procedures as were considered necessary under the circumstances. The verification process (review) was performed to evaluate the accuracy of the aggregate Chapter 192/193 Applications for State Aid funding. Records provided by the Hunterdon County Educational Services Commission (HCESC) were examined as part of the review.

The OFAC enrollment review was designed to determine compliance with the provisions of the DOE's document entitled **Chapter 192 and Chapter 193 Programs for Nonpublic Schools** detailing student eligibility for State Aid reimbursement. Accordingly, OFAC audit tests and procedures were specifically designed to determine adherence to Chapter 192/193 programs only, which are intended to provide eligible nonpublic school students with auxiliary services; such as compensatory education services in reading, writing and mathematics, English as a Second Language, special education evaluations and annual reviews, corrective speech evaluations or services and supplementary instruction. The OFAC review was not designed to perform an attest function on the financial condition as it pertains to the operation of the Chapter 192/193 Program.

SCOPE

The enrollment review, based solely on records presented by HCESC, verified the number of State Aid eligible Chapter 192/193 education services provided between July 1, 2013 and June 30, 2014. The review objective was to compare verified final services provided to the services reported on the Project Completion Report (PCR) for Chapter 192/193 Services for FY 2013-2014.

FINDINGS

Chapter 192

The district was funded for one Chapter 192 service. On the Chapter 192 Auxiliary Services Project Completion Reports (PCR) for FY 2013-2014, the district reported no services provided. On the PCR an aggregate refund has been identified in the amount of \$873.

Chapter 193

The district was funded for a total of 11 Chapter 193 services. On the Chapter 193 Auxiliary Services PCR for FY 2012-2013, the district reported three services provided. The audit review procedures verified all services without exception. On the PCR, an aggregate refund has been identified in the amount of \$7,326 for eight services projected but not provided.

Conclusion:

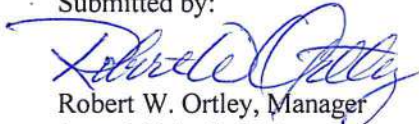
The district received no adjusted excess state aid as a result of this audit of the PCR for FY 2013-2014.

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RECOMMENDATIONS

There are no recommendations.

Submitted by:


Robert W. Ortley, Manager
State Aid Audit Unit

Approved by:


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

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. ***NOTE: There are no recommendations-no corrective action plan is required.***

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.

OFAC- State Aid Audit Unit
FY 2013-2014

Chapter 192/193 Project Completion Report
District: Flemington Raritan Regional

Hunterdon County

Exhibit A

	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
Number of Services-Comp Ed	0	0	0	\$ -	\$ -	\$ -	\$ -	-
Number of Services-ESL	0	0	0	\$ 873	\$ 873	\$ -	\$ -	-
Number of Services-Initial Exam and Class.	0	0	0	\$ 3,342	\$ 3,342	\$ -	\$ -	-
Number of Services-Annual Review	1	1	0	\$ 319	\$ -	\$ -	\$ 319	-
Number of Services-Corrective Speech	1	1	0	\$ 4,687	\$ 3,984	\$ -	\$ 703	-
Number of Services-Supplementary Instr.	1	1	0	\$ 694	\$ -	\$ -	\$ 694	-
Plus Transportation				\$ -	\$ -	\$ -	\$ -	-
Totals	3	3	0	\$ 9,915	\$ 8,199	\$ -	\$ 1,716	-