



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

January 25, 2019

Ms. Leslie Septor, President  
Plumsted Township Board of Education  
117 Evergreen Road  
New Egypt, NJ 08533

Dear Ms. Septor:

A report of review of the Plumsted Township Board of Education's (the board's) enrollment data used for the Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 14, 2016, was sent to your board on December 4, 2018. The report also included a verification of the FY 2016-2017 Extraordinary Education Aid Application (EXAID). On January 7, 2019 a corrective action plan (CAP) was received in response to the department's examination report recommendations. The Office of Fiscal Accountability and Compliance (OFAC) has reviewed your CAP and supporting documentation, which is acceptable as submitted. OFAC Case #SAAU-9-18 is now closed. No state aid adjustments will be made to remaining FY 2018-2019 state aid payments. If you have any further questions, please have the appropriate staff call Robert Ortley at (609) 984-4940.

Thank you for your cooperation.

Sincerely,

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

CAS/rwo/plumstedassacapreview

c: Robert Bumpus  
Kevin Dehmer  
AbdulSaleem Hasan  
Glenn Forney  
Cindy Lee  
Michael Yaple  
Robert Ortley  
Gautam Nanavati  
Dennis Smeltzer  
Gerald North  
Sean Gately ✓  
Stephen Eells

RECEIVED JAN 31 2019



## Plumsted Township School District

117 Evergreen Road  
New Egypt, NJ 08533  
Telephone (609) 758-6800  
Fax (609) 758-6808  
[www.newegypt.us](http://www.newegypt.us)

January 7, 2019

Christine Soto, Executive Legal Affairs Officer and Acting OFAC Director  
State of New Jersey  
Department of Education  
Office of Fiscal Accountability and Compliance  
PO Box 500  
Trenton, NJ 08625-0500

Re: OFAC Case # SAAU-9-18

Dear Ms. Soto,

Enclosed is the resolution certifying the findings and corrective action plan.

Sincerely,

Sean Gately

# Plumsted Township School District

117 Evergreen Road  
New Egypt, NJ 08533  
Telephone (609) 758-6800 Ext. 4200  
Fax (609) 758-6808  
[www.newegypt.us](http://www.newegypt.us)

*Gerald North*  
*Superintendent of Schools*

*Sean Gately*  
*Business Administrator/Board Secretary*

Mr. Surdo moved with a second by Mr. Kudrick that E.1 – E.6 be approved:

5. Recommend acceptance of the Office of Fiscal Accountability and Compliance (OFAC) Case # SAAU-9-18 findings, recommendations, and corrective action plan developed by the Business Administrator; and further certify that the findings were discussed during the meeting of January 2, 2019.

Roll Call

Yes


No

Absent

Mr. Surdo, Mr. Kudrick  
Mr. Burnett, Mrs. Potter,  
Mrs. Sempervive, Mr. Witham,  
Mrs. Septor  
None  
Mr. Probasco, Mrs. Soles

I certify this to be a true  
copy of the minutes from  
the Plumsted Township  
Board of Education reorganization  
meeting held on January 2, 2019.

Certified:

  
\_\_\_\_\_  
Sean Gately  
Business Administrator/Board Secretary

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

NAME OF SCHOOL DISTRICT PLUMSTED TOWNSHIP SCHOOL DISTRICT  
COUNTY OCEAN

AUDIT REVIEW OF 10/14/16 APPLICATIONS FOR STATE SCHOOL AID - DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS, AND FY2016-2017 EXAID

DATE OF BOARD MEETING January 2, 2019

CONTACT PERSON SEAN GATELY, BUSINESS ADMINISTRATOR

TELEPHONE NUMBER (609) 758-6800 ext. 4200

RECOMMENDATION NUMBER	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	1/2/19	Review and identify all special education students requiring accommodations based on IEP	Business Administrator/Director of Special Services/Transportation Coordinator	1/31/19
2	1/2/19	Review and identify all eligible EXAID students and eligible costs per DOE guidance	Business Administrator/Director of Special Services	6/30/19

  
\_\_\_\_\_  
CHIEF SCHOOL ADMINISTRATOR

  
\_\_\_\_\_  
BOARD SECRETARY/SCHOOL  
BUSINESS ADMINISTRATOR

1/8/19  
\_\_\_\_\_  
DATE



*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*

December 4, 2018

Ms. Leslie Septor, President  
Plumsted Township Board of Education  
117 Evergreen Road  
New Egypt, NJ 08533

Dear Ms. Septor:

Enclosed please find one copy of a review of the Plumsted Township Board of Education's enrollment data used for the Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 14, 2016, OFAC Case # SAAU-9-18. The review included an examination of Extraordinary Aid for Special Education (EXAID) for FY 2016-2017. Please distribute copies to all board members. There were audit adjustments noted on the DRTRS, which impacted the Department of Education's Formula calculations as noted in the body of this report. The EXAID review did not, however, result in state aid overpayments to the district. Therefore, there are no adjustments to future state aid payments based on combined findings of the ASSA/DRTRS and EXAID audits.

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, Manager of the State Aid Audit Unit, at (609) 984-4940.

Thank you for your cooperation.

Sincerely,

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

CAS/rwo/lb/plumstedassa  
Attachment

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

RECEIVED DEC 10 2018

**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**

**REVIEW OF EXTRAORDINARY  
AID FOR SPECIAL EDUCATION COSTS-FY 2016-2017**

**OFAC CASE # SAAU-9-18**

**PLUMSTED TOWNSHIP BOARD OF EDUCATION  
OCEAN COUNTY  
117 EVERGREEN ROAD  
NEW EGYPT, NJ 08533**

**PLUMSTED TOWNSHIP BOARD OF EDUCATION  
OCEAN COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 14, 2016  
REVIEW OF EXTRAORDINARY AID FOR SPECIAL EDUCATION-FY 2016-2017  
OFAC CASE # SAAU-9-18**

with other source documents indicated that there were 221.5 eligible students. This is an increase of one student. See Exhibit A.

**LEP Students**

The district reported 25 LEP resident students; 17 Low Income LEP students, and eight Not Low Income LEP students. The department verified 11 students; nine Low Income and two Not Low Income students. The total decrease of 14 students was caused by lack of eligibility testing, or lack of multiple eligibility criteria for students tested above minimum proficiency scores.

The district did not present workpapers identifying the exact 25 students who were reported on the ASSA. Documentation from the district files indicated a population of 53 students potentially eligible for services. However, an examination of test score information indicated that only 19 students were administered tests. Exceptions to the list of 19 possible students were based on the following:

- One student was not enrolled in the district as of October 14, 2016.
- seven students scored at or above 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.

**Speech Only Services**

The district did not report any students, however the department identified 26 students. This data did not impact on state aid formula calculations.

**Transported Students-Regular**

The district reported 984 students, while the department verified 991, for a net increase of seven transported students. The adjustment was caused various factors as noted in the transportation summary below. See Exhibit B.

**Transported Students-Special Education**

The district reported 82 students, while the department verified 41 students based on changes noted in the IEPs in the Regular Category and Special Education Categories. The total net reduction was 41 students. The adjustment was caused by various factors as noted in the transportation summary below. Many of these students were reclassified to Regular Transported Students section above. The remaining students were considered Courtesy Students. See Exhibit B.

**Transported Students-Courtesy Category C**

The district reported 315 students, while the department verified 340, for a net increase of 25 transported students.

**Transportation Summary**

The audit identified nine students on the DRTRS, who were not in the October 14, 2016 New Jersey School Registers. This resulted in a total reduction of all students transported for all

**PLUMSTED TOWNSHIP BOARD OF EDUCATION  
OCEAN COUNTY  
REVIEW OF THE APPLICATION FOR STATE SCHOOL AID  
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 14, 2016  
REVIEW OF EXTRAORDINARY AID FOR SPECIAL EDUCATION-FY 2016-2017  
OFAC CASE # SAAU-9-18**

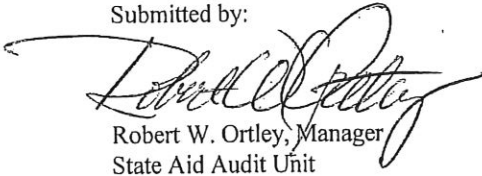
The review identified cost decreases for seven students including three students who did not qualify for EXAID, because costs did not exceed \$40,000 or IEPs did not include a qualifying intensive service. This was offset by increases for three other students including one student who was not reported on the EXAID application with eligible costs. There were four students with no changes in costs. The resulting changes caused a net increase in verified costs exceeding \$40,000, or \$55,000 in the amount of \$24,030. The district's aggregate cost increase for the students verified, led to a determination that the district had sufficient costs to support the total EXAID payments of \$96,343.

**RECOMMENDATIONS**


The Office of Fiscal Accountability and Compliance recommends that:

1. The district report Transported Students based on actual special needs identified in each student IEP, and
2. The district report all eligible related services costs in accordance with departmental guidance from the Division of Finance.

Submitted by:

  
Robert W. Ortley, Manager  
State Aid Audit Unit

Approved by:

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



**Plumstead Twp Board of Education**  
**Application for State School Aid**  
**As of October 14, 2016**

**EXHIBIT A**  
**Pg. 2 of 7**

Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day PreK-3yr	-	-	-	-	-	-
Half Day PreK-4yr	-	-	-	-	-	-
Full Day PreK-3yr	-	-	-	-	-	-
Full Day PreK-4yr	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	2.0	2.0	-	-	-	-
Spec Educ Middle	2.0	2.0	-	-	-	-
Spec Educ High	1.0	1.0	-	-	-	-
Subtotal	5.0	5.0	-	-	-	-
County Vocational	-	-	-	-	-	-
Totals	5.0	5.0	-	-	-	-

**Plumstead Twp Board of Education**  
**Application for State School Aid**  
**As of October 14, 2016**

**EXHIBIT A**  
**Pg. 4 of 7**

Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day PreK-3yr	-	-	-	-	-	-
Half Day PreK-4yr	-	-	-	-	-	-
Full Day PreK-3yr	-	-	-	-	-	-
Full Day PreK-4yr	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	-	-	-	1.0	1.0	-
Spec Educ Middle	-	-	-	2.0	2.0	-
Spec Educ High	1.0	1.0	-	4.0	3.0	(1.0)
Subtotal	1.0	1.0	-	7.0	6.0	(1.0)
County Vocational	-	-	-	-	-	-
Totals	1.0	1.0	-	7.0	6.0	(1.0)

**Plumstead Twp Board of Education**  
**Application for State School Aid**  
**As of October 14, 2016**

**EXHIBIT A**  
**Pg. 6 of 7**

Grades	Resident Low Income		
	Reported	Verified	Difference
Half Day Kindergarten	16.0	15.0	(1.0)
Full Day Kindergarten	-	-	-
One	11.0	11.0	-
Two	4.0	14.0	10.0
Three	10.0	11.0	1.0
Four	19.0	17.0	(2.0)
Five	9.0	10.0	1.0
Six	12.0	13.0	1.0
Seven	11.0	12.0	1.0
Eight	8.0	10.0	2.0
Nine	17.0	17.0	-
Ten	11.0	11.0	-
Eleven	6.5	5.5	(1.0)
Twelve	11.0	11.0	-
Subtotal	145.5	157.5	12.0
Spec Educ Elementary	24.0	17.0	(7.0)
Spec Educ Middle	25.0	22.0	(3.0)
Spec Educ High	26.0	25.0	(1.0)
Subtotal	75.0	64.0	(11.0)
Co Vocational	-	-	-
State Facilities	-	-	-
Totals	220.5	221.5	1.0

**Plumstead Twp Board of Education**  
**District Report of Transported Resident Students**  
**As of October 14, 2016**

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

**TRANSPORTED REGULAR STUDENTS**

	Reported	Verified	Difference
Students - Grade PK	0.0	0.0	-
Regular Public	805.5	809.0	3.5
Vocational School Students	36.5	36.5	-
Regular Charter	0.0	0.0	-
CSSP Charter	0.0	0.0	-
Transported Non-Public	1.0	1.0	-
Aid in Lieu of Transportation	23.0	23.0	-
Regular Special Education	118.0	121.5	3.5
Charter Special Education	0.0	0.0	-
Private School Disabled	0.0	0.0	-
Total Students	984.0	991.0	7.0
Total Mileage	4,931.1	5,050.4	119.3
Average Mileage	5.0	5.1	0.1

**TRANSPORTED SPECIAL NEEDS STUDENTS**

	Reported	Verified	Difference
Special Needs Public Schools	65.5	24.0	(41.5)
Special Needs Charter Schools	0.0	0.0	-
Special Needs Private Schools for the Disabled	3.0	2.0	(1.0)
Total Students Special Needs	68.5	26.0	(42.5)
Total Mileage	266.0	193.4	(72.6)
Out of District No Sp. Needs	8.5	10.0	1.5
Out Of District Charter No Sp. Needs	0.0	0.0	-
Out Of Dist. Private Schools No Sp. Needs	5.0	5.0	-
Total Students No Sp. Needs	13.5	15.0	1.5
Total Mileage	352.3	389.4	37.1
Total Special Education Students	82.0	41.0	(41.0)
Total All Special Ed Mileage	618.3	582.8	(35.5)
Average Mileage	7.5	14.2	6.7

**COURTESY TRANSPORTED STUDENTS**

	Reported	Verified	Difference
Courtesy Elementary Students	187.0	205.0	18.0
Courtesy Secondary Students	128.0	135.0	7.0
Total Courtesy Students	315.0	340.0	25.0
Total Mileage	416.1	448.5	32.4

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.

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

NAME OF SCHOOL DISTRICT \_\_\_\_\_ COUNTY \_\_\_\_\_

TYPE OF EXAMINATION \_\_\_\_\_

DATE OF BOARD MEETING \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
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CHIEF SCHOOL ADMINISTRATOR	DATE	BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR	DATE
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