



State of New Jersey  
DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

PHILIP D. MURPHY  
Governor

SHEILA Y. OLIVER  
Lt. Governor

ANGELICA ALLEN-McMILLAN, Ed.D.  
Acting Commissioner

October 28, 2020

Mr. Robert DeCicco, Board President  
Eastern Camden County Regional School District  
1202 Laurel Oak Road, Box 2500  
Voorhees, NJ 08043

Dear Mr. DeCicco:

SUBJECT: Eastern Camden County Regional School District – ESSA Title I Audit  
OFAC Case #SG-0004-19

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance, has completed a fiscal audit of federal funds disbursed by the **Eastern Camden County Regional School District** (ECCR). 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, 2018 through June 30, 2019. 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,” ECCR 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) 206-4347 or via email at [lisa.mccormick@doe.nj.gov](mailto:lisa.mccormick@doe.nj.gov).

Sincerely,

A handwritten signature in black ink that reads "Dr. Jamar E. Purnsley".

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

JEP/LDM/hp: Eastern Camden County Regional School District Cover Letter  
Enclosures

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

**EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT  
1202 LAUREL OAK ROAD, BOX 2500  
VOORHEES, NJ 08043  
PHONE: (856) 784-4441 ext. 1226**

**REPORT ON EXAMINATION  
ESSA TITLE I AUDIT  
FOR THE PROJECT PERIOD  
JULY 1, 2018 TO JUNE 30, 2019**

District: Eastern Camden County Regional School District  
County: Camden

AUTHORIZED REPRESENTATIVE: Robert S. Cloutier, Superintendent

DIRECTOR OF PROGRAM: Dr. Kristin Borda, Program Director – Title I

PERSONS CONTACTED (Name & Title):  
Dr. Kristin Borda, Program Director – Title I  
Kim DeCicco, Board Secretary/Business Administrator

**FUNDING SOURCES**

PROGRAM YEAR	E S S A			TOTAL
	TITLE I -A	TITLE I -A CARRY OVER	TITLE II-A TRANSFERS	
	APPROVED FUNDING			
2018-2019	\$146,394.00		\$29,021.00	\$175,415.00
2017-2018		\$2,415.00	\$0.00	\$2,415.00
<b>TOTAL</b>	<b>\$146,394.00</b>	<b>\$2,415.00</b>	<b>\$29,021.00</b>	<b>\$177,830.00</b>

**EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT  
ESSA TITLE I AUDIT  
FISCAL YEAR 2018-2019**

**FINDINGS AND RECOMMENDATIONS**

- 1. Title I funded personnel did not prepare detailed time and activity reports in a manner consistent with the requirements of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (UGG), 2 C.F.R. § 200.430(i) and department guidelines.**

The monthly time and activity reports provided for Title I funded teachers did not include specific descriptions of the activities performed. All LEAs are required to comply with the requirements of UGG, 2 C.F.R. § 200.430(i) which establishes Standards for Documentation of Personnel Expenses. The standards 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).

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 School District meeting minutes. A revised certification must be prepared and signed by the appropriate parties. Further,

**EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT  
ESSA TITLE I AUDIT  
FISCAL YEAR 2018-2019**

**FINDINGS AND RECOMMENDATIONS**

the LEA is reminded that supplanting constitutes a violation of ESEA statutes and funds misspent for local obligations are subject to SEA recovery.

**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.

**2. The district did not accurately record salary or benefit costs on a consistent basis as program activities were performed.**

A review of the general ledger disclosed the district allocated 100% of Title I funded teacher salaries to the Federal program from September 28, 2018 through November 30, 2018. However, a review of corresponding board meeting minutes and time and activity reports revealed the teachers worked on Title I activities *partially* during the period September 2018 through June 2019. Conversations with district staff confirmed this conclusion. To ensure accuracy, all costs, including salaries and benefits, should be allocated to the appropriate special revenue fund as the charges are incurred each pay period.

**Recommendation**

The district must modify its accounting procedures to ensure all program salary and benefit expenditures are charged to the appropriate special revenue fund as incurred.

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

The district furnished copies of various board policies pertaining to internal controls for inspection as requested, with 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) and
- 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.

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

**EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT  
ESSA TITLE I AUDIT  
FISCAL YEAR 2018-2019**

**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; 2) current legislative citations; and 3) applicable language outlining the process for ensuring compliance with the supplant not supplant provision of ESEA.
- 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 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, § 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.

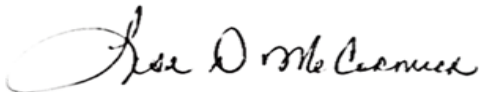
**EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT  
ESSA TITLE I AUDIT  
FISCAL YEAR 2018-2019**

**SCHEDULE OF RECOVERY DUE TO SEA**

**The corrective action plan should be mailed 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

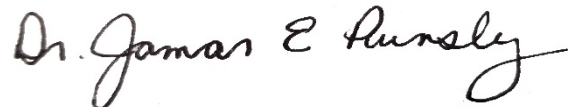
Submitted by:



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

Approved by:



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

Auditor  
Angela Jefferies

**2012–2013 SCHOOL YEAR SCHEDULE**Employee: Jane Doe**Certification Period:** 8/15/2012 to 2/15/2013Position: Instructional Assistant**Type of Schedule:** **Circle Below**School: Lincoln Elementary**Daily, Weekly, Bi-Weekly, Other**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students
8:30-8:55 Break	8:30-8:55 Break	8:30-8:55 Break	8:30-8:55 Break	8:30-8:55 Break
9:00-9:50 English II	9:00-9:50 English II	9:00-9:50 English II	9:00-9:50 English II	9:00-9:50 English II
9:55-10:45 9th grade Title I English	9:55-10:45 9th grade Title I English	9:55-10:45 9th grade Title I English	9:55-10:45 9th grade Title I English	9:55-10:45 9th grade Title I English
10:50-11:30 Lunch Break	11:10-11:40 Lunch Break	11:10-11:40 Lunch Break	11:10-11:40 Lunch Break	11:10-11:40 Lunch Break
11:35-12:25 Title I Small group math	11:35-12:25 Title I Small group math	11:35-12:25 Title I Small group math	11:35-12:25 Title I Small group math	11:35-12:25 Title I Small group math
12:30-1:20 Prep	12:35-1:35 Prep	12:35-1:35 Prep	12:35-1:35 Prep	12:35-1:35 Prep
1:25-2:10 American Playwrights- Elective	1:25-2:10 American Playwrights- Elective	1:25-2:10 American Playwrights- Elective	1:25-2:10 American Playwrights- Elective	1:25-2:10 American Playwrights- Elective
2:15-3:05 Creative Writing- Elective	2:15-3:05 Creative Writing- Elective	2:15-3:05 Creative Writing- Elective	2:15-3:05 Creative Writing- Elective	2:15-3:05 Creative Writing- Elective

<b>Program or Cost Objective</b>	<b>Distribution of Time</b>
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	50%
State or Local	50%
<b>TOTAL</b>	<b>100%</b>

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

**Jane Doe**  
\_\_\_\_\_  
**Employee Signature**

**2/20/2013**  
**Date**

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

**Mary Smith**  
\_\_\_\_\_  
**Supervisor Signature**

**2/21/2013**  
**Date**



**SCHOOL DISTRICT NAME**  
**20XX-20XX TIMESHEET FOR HOURLY PAY**

To be used by employees who perform work for Federal programs and receive compensation based on an hourly rate.

\_\_\_\_\_  
 Name of Federal Program

\_\_\_\_\_  
 Employee Name

\_\_\_\_\_  
 Board Approval Date

\_\_\_\_\_  
 School

\_\_\_\_\_  
 Program

<b>Date</b>	<b>Description</b>	<b>Time In</b>	<b>Time Out</b>	<b>Total Hours</b>
<b>Total Hours</b>				
<b>Hourly Rate</b>				<b>\$</b>
<b>Total Pay</b>				<b>\$</b>

I certify that the above services were performed by me, and that the time stated as worked is true and correct in every aspect.

\_\_\_\_\_  
 Employee Signature                      Date

\_\_\_\_\_  
 Supervisor Signature                      Date

**FOR OFFICE USE ONLY:**

\_\_\_\_\_  
 Account Number

\_\_\_\_\_  
 Payroll Check Date

\_\_\_\_\_  
 Amount Paid

\_\_\_\_\_  
 Payment Authorized (Signature)



State of New Jersey  
Department of Education  
Office of Fiscal Accountability and Compliance

PROCEDURES FOR LEA/AGENCY RESPONSE  
CORRECTIVE ACTION PLAN AND APPEAL PROCESS

**School District 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 School District no later than 30 days after receipt of the findings.
- (b) Within 30 days of the public meeting required in (a) above, the district School District 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 School District.
- (c) The findings of the OFAC audit or investigation and the School District's corrective action plan shall be posted on the district's web site, if one exists.

If the School District 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.

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

**NAME OF SCHOOL DISTRICT:** Eastern Camden County Regional

**COUNTY:** Camden

**TYPE OF EXAMINATION:** ESSA 2018-2019 Title I Audit OFAC Case #SG-0004-19

**DATE OF BOARD MEETING:** November 18, 2020

**CONTACT PERSON:** Kristin E. Borda, Ed.D.

**TELEPHONE\_NUMBER:** (856) 784-4441 x 1119

<b>RECOMMENDATION NUMBER</b>	<b>CORRECTIVE ACTION REQUIRED BY THE BOARD</b>	<b>METHOD OF IMPLEMENTATION</b>	<b>PERSON RESPONSIBLE FOR IMPLEMENTATION</b>	<b>COMPLETION DATE OF IMPLEMENTATION</b>
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\_\_\_\_\_  
**CHIEF SCHOOL ADMINISTRATOR**

\_\_\_\_\_  
**DATE**

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

\_\_\_\_\_  
**DATE**