

**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
AS OF OCTOBER 15, 2012
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 15, 2012
OFAC CASE #SAAU-2-15**

**PATERSON CITY BOARD OF EDUCATION
PASSAIC COUNTY
90 DELAWARE AVENUE
PATERSON NJ 07503**

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SCOPE

The review verified students on roll listed on the October 15, 2012 Application for State School Aid (ASSA) with the district's New Jersey School Registers. The review verified the district's enrollment counts for regular and special education students. Total enrollment counts were verified for On Roll Full Time, Sent Full Time, Sent Shared Time, Sent to Regional Day Schools, and Sent to Private Schools for Students with Disabilities. Low Income Enrollment, LEP Students, Preschool Disabled, Speech Only, and other appropriate categories as reported on the ASSA were also verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students as of October 15, 2012.

FINDINGS

On Roll Full Time

The district reported 26,193 students. The department verified 26,405, for an increase of 212 total students. The total increase included 151 students who were included in the Preschool non-disabled category, which does not factor into the total resident enrollment. The net increase of students in the Kindergarten through Grade 12 categories is 61 students. See Exhibit A for a detailed breakdown of each grade level and special education category.

Sent Full Time

The district reported 3,053 students, while the department verified 3,022, for a decrease of 31 students. The total adjustment included nine additional students who were included in the Preschool non-disabled category, which does not factor into the total resident enrollment. The net decrease of students in the Kindergarten through Grade 12 categories is 40 students. See Exhibit A for a detailed breakdown of each grade level and special education category.

Sent Shared Time

The district reported one student, while the department verified two, for an increase of one student.

Sent Regional Day School

The district reported six students, which the department verified.

Sent to Private Schools for Students With Disabilities

The district reported 219 students, while the department verified 212, for a decrease of seven students. The district ASSA workpapers did not reconcile to the amount reported to the department. The audit count was determined based on a total of all possible students placements identified in the district's records available for audit. See Exhibit A for detailed differences.

Summary of Resident Enrollment

As a result of the above, the OFAC determined that the district reported a total of 26,422.5 Resident Students, while the OFAC verified 26,437, for an increase of 14.5 net Resident Students.

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Resident Low Income Enrollment

The district reported 21,977 students, while the department verified 21,904, for a decrease of 73 students. There were 63 student reductions based on a sample of students who were compared to the school registers as of October 15, 2012. These students were not on roll as of October 15, 2012. An additional 10 students, who were children of school district employees, were deducted from the ASSA because seven parent/employees understated income on National School Lunch Act Free and Reduced Priced Meals Household Applications (family applications). There were four employees with one child and three employees with two children enrolled in the district. This accounted for the matching of 10 students to seven parent/employees. See Exhibit A for detailed differences.

Resident LEP Enrollment

The district reported 3,628 Resident LEP students; 3,057 Low Income LEP students and 571 Not Low Income LEP students, while the department verified 3,571 Resident LEP students; 3,003 Low Income LEP students, and 568 Not Low Income students, for a decrease of 54 Low Income and three Not Low Income LEP students. See Exhibit A for detailed differences.

The total decrease of 57 eligible students was caused by various factors. The total amount of students submitted for OFAC review did not reconcile to the data submitted on the ASSA. In addition, the amount of students eligible for state aid was reduced due to a detailed review of students who were not eligible based on acceptable test scores. Finally, there were also reductions made for students who were not On Roll as of October 15, 2012 in the New Jersey School Registers. See Exhibit A.

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Transported Students-Regular and In-district Special Education

The district reported 3,796 students, while the department verified 3,551, for a decrease of 245 students. The detailed list of students presented for review did not reconcile to reported enrollment. This list contained six fewer students. The audit also deducted 239 students who represented student exceptions. These included students reclassified from regular education status and special education status due to the review of actual services included in Individualized Education Programs (IEPs). There were also reductions based on other students reported who were not enrolled as of October 15, 2012. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit B.

Transported Students-Special Education Special Needs

The district reported 424 students, while the department verified 389 students, for a net decrease of 35 students. The detailed list of students presented for review did not reconcile to reported enrollment. This list contained 17 fewer students. The audit also deducted 18 students who represented student exceptions. These included students reclassified from special education status due to the review of actual services included in IEPs. There were also reductions based on other students reported who were not enrolled as of October 15, 2012. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit B.

CONCLUSION

The difference in On Roll, Sent Students, Low Income Resident enrollment, LEP Low Income and Not Low Income and Transported Students has resulted in an adjustment to categorical formula aid totaling \$509,169 as follows.

The following schedule illustrates the formula adjustments by category for the October 15, 2012 ASSA:

Equalization Aid	(\$292,011)
Special Education Aid	10,115
Security Aid	(29,834)
Transportation Aid	(<u>197,439</u>)
Total	(\$509,169)

The total state aid adjustment as applied to the SFRA formula was determined to be \$509,169. However, in accordance with the language contained in the New Jersey Annual State Budget for FY 2013-2014, only one fifth of the state aid increase as compared to the pre-budget year was payable to NJ school districts. **Therefore, only one fifth of the state aid formula adjustment (\$101,834) is subject to actual recovery.**

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EXTRAORDINARY AID APPLICATION FY 2012-2013

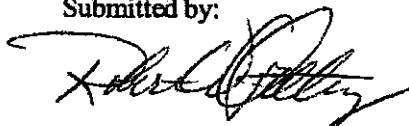
The district filed a 2012-2013 Application for Special Education EXAID. The OFAC SAAU audit has been issued under separate cover to the Paterson Public School District.

RECOMMENDATIONS

The OFAC recommends that:

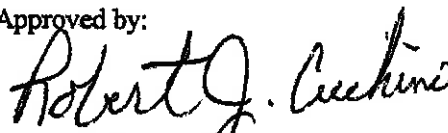
1. the district fully utilizes the system of New Jersey School Registers that are maintained at the time of the annual October 15 ASSA submission. This is to be retained as supporting documentation for future audits of the On Roll counts;
2. the district ensures that all students who are actively enrolled as of October 15 each year be reported on the ASSA data submission;
3. the district ensures that all ASSA workpapers are maintained properly to support exact counts of each and every public school student sent out of district;
4. the district compares all students listed on the National School Lunch Program Master Eligibility List or Benefit Information Determination to the Low Income enrollment submitted on the ASSA;
5. the district maintains supporting testing documentation for all students receiving LEP services and that the documentation be available for review;
6. only students who are transported as of October 15, are to be categorized and reported on the DRTRS according to the Special Needs requirements as reflected in IEP information;
7. only students who are verified to B&T forms as of October 15, are to be reported on the DRTRS; and
8. Aid In Lieu payments are to be made only for students who are verified to B&T forms as of October 15.

Submitted by:



Robert W. Ortle, Manager
State Aid Audit Unit

Approved by:



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

Paterson Public Schools
Application for State School Aid
As of October 15, 2012

EXHIBIT A
Pg. 1 of 6

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr	49.0	125.0	76.0			
Full Day Preschool 4yr	68.0	143.0	75.0			
Full Kindergarten	2,331.0	2,341.0	10.0			-
One	2,301.0	2,302.0	1.0			-
Two	2,092.0	2,099.0	7.0			-
Three	1,958.0	1,966.0	8.0			-
Four	1,895.0	1,879.0	(16.0)			-
Five	1,835.0	1,874.0	39.0			-
Six	1,836.0	1,837.0	1.0			-
Seven	1,731.0	1,738.0	7.0			-
Eight	1,732.0	1,734.0	2.0			-
Nine	1,508.0	1,511.0	5.0			-
Ten	1,442.0	1,470.0	28.0			-
Eleven	847.0	858.0	11.0			-
Twelve	1,100.0	1,121.0	21.0			-
Adult High School	128.0	128.0	-			-
Subtotal	22,851.0	23,126.0	275.0	-	-	-
Spec Educ Elementary	1,209.0	1,237.0	28.0			-
Spec Educ Middle	997.0	995.0	(2.0)			-
Spec Educ High	1,138.0	1,047.0	(89.0)			-
Subtotal	3,342.0	3,279.0	(63.0)	-	-	-
Co. Voc.						
Totals	26,193.0	26,405.0	212.0	-	-	-

Paterson Public Schools
Application for State School Aid
As of October 15, 2012

EXHIBIT A
Pg. 2 of 6

Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr	1,304.0	978.0	(326.0)			-
Full Day Preschool 4yr	1,563.0	1,898.0	335.0			-
Full Kindergarten	3.0	3.0	-			-
One	2.0	1.0	(1.0)			-
Two			-			-
Three	3.0	1.0	(2.0)			-
Four	1.0	1.0	-			-
Five	2.0	5.0	3.0			-
Six			-			-
Seven		-	-			-
Eight		2.0	2.0			-
Nine	3.0	1.0	(2.0)			-
Ten	1.0		(1.0)			-
Eleven			-			-
Twelve		3.0	3.0			-
Subtotal	2,882.0	2,893.0	11.0	-	-	-
Spec Educ Elementary	112.0	91.0	(21.0)			-
Spec Educ Middle	15.0	7.0	(8.0)			-
Spec Educ High	44.0	31.0	(13.0)	1.0	2.0	1.0
Subtotal	171.0	129.0	(42.0)	1.0	2.0	1.0
Co. Voc.			-	-	-	-
Totals	3,053.0	3,022.0	(31.0)	1.0	2.0	1.0

Paterson Public Schools

Application for State School Aid

As of October 15, 2012

EXHIBIT A

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Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Day Preschool 3yr			-			-
Full Day Preschool 4yr			-			-
Full Kindergarten			-			-
One			-			-
Two			-			-
Three			-			-
Four			-			-
Five			-			-
Six			-			-
Seven			-			-
Eight			-			-
Nine			-			-
Ten			-			-
Eleven			-			-
Twelve			-			-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	1.0	1.0	-	54.0	52.0	(2.0)
Spec Educ Middle	3.0	3.0	-	49.0	41.0	(8.0)
Spec Educ High	2.0	2.0	-	116.0	119.0	3.0
Subtotal	6.0	6.0	-	219.0	212.0	(7.0)
Co. Voc.	-	-	-	-	-	-
Totals	6.0	6.0	-	219.0	212.0	(7.0)

Grades	Resident Students			Resident Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	2,334.0	2,344.0	10.0	1,944.0	1,943.0	(1.0)
One	2,303.0	2,303.0	-	1,994.0	1,979.0	(15.0)
Two	2,092.0	2,099.0	7.0	1,852.0	1,844.0	(8.0)
Three	1,961.0	1,967.0	6.0	1,768.0	1,771.0	3.0
Four	1,896.0	1,880.0	(16.0)	1,708.0	1,684.0	(24.0)
Five	1,837.0	1,879.0	42.0	1,659.0	1,654.0	(5.0)
Six	1,836.0	1,837.0	1.0	1,631.0	1,622.0	(9.0)
Seven	1,731.0	1,738.0	7.0	1,473.0	1,472.0	(1.0)
Eight	1,732.0	1,736.0	4.0	1,451.0	1,446.0	(5.0)
Nine	1,509.0	1,512.0	3.0	1,177.0	1,181.0	4.0
Ten	1,443.0	1,470.0	27.0	1,077.0	1,093.0	16.0
Eleven	847.0	858.0	11.0	619.0	627.0	8.0
Twelve	1,100.0	1,124.0	24.0	739.0	754.0	15.0
Subtotal	22,621.0	22,747.0	126.0	19,092.0	19,070.0	(22.0)
Spec Educ Elementary	1,376.0	1,381.0	5.0	1,084.0	1,092.0	8.0
Spec Educ Middle	1,064.0	1,046.0	(18.0)	864.0	883.0	(1.0)
Spec Educ High	1,298.5	1,200.0	(98.5)	854.0	796.0	(58.0)
Subtotal	3,738.5	3,627.0	(111.5)	2,822.0	2,771.0	(51.0)
Co Voc						
State Facilities	63.0	63.0	-	63.0	63.0	-
Totals	26,422.5	26,437.0	14.5	21,977.0	21,904.0	(73.0)

OTHER CATEGORIES

	<u>Reported</u>	<u>Verified</u>	<u>Difference</u>
Preschool Disabled	61.0	61.0	-
Sent to County Special Services Districts	16.0	16.0	-
Speech Only	59.0	59.0	-
Res PreK FTE	1,815.0	1,814.0	(1.0)
Alternative Program	101.0	101.0	-

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Full Kindergarten	354.0	335.0	(19.0)	51.0	46.0	(5.0)
One	382.0	374.0	(8.0)	64.0	64.0	-
Two	322.0	315.0	(7.0)	46.0	42.0	(4.0)
Three	285.0	277.0	(8.0)	27.0	27.0	-
Four	217.0	207.0	(10.0)	30.0	26.0	(4.0)
Five	207.0	204.0	(3.0)	25.0	26.0	1.0
Six	161.0	157.0	(4.0)	27.0	28.0	1.0
Seven	156.0	159.0	3.0	43.0	41.0	(2.0)
Eight	198.0	198.0	-	41.0	41.0	-
Nine	206.0	203.0	(3.0)	54.0	54.0	-
Ten	182.0	181.0	(1.0)	67.0	67.0	-
Eleven	78.0	75.0	(3.0)	22.0	22.0	-
Twelve	100.0	99.0	(1.0)	61.0	61.0	-
Subtotal	2,848.0	2,784.0	(64.0)	558.0	545.0	(13.0)
Spec Educ Elementary	140.0	132.0	(8.0)	7.0	10.0	3.0
Spec Educ Middle	43.0	46.0	3.0	6.0	9.0	3.0
Spec Educ High	26.0	41.0	15.0		4.0	4.0
Subtotal	209.0	219.0	10.0	13.0	23.0	10.0
Totals	3,057.0	3,003.0	(54.0)	571.0	568.0	(3.0)

Paterson Public Schools
District Report of Transported Resident Students
As of October 15, 2012

EXHIBIT B
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TRANSPORTED REGULAR STUDENTS	<u>Reported</u>	<u>Verified</u>	<u>Difference</u>
Students - Grade PK			-
Regular Public	125.0	97.0	(28.0)
Vocational School Students	1,467.0	1,468.0	1.0
Regular Charter	497.0	471.0	(26.0)
CSSP Charter	30.0	27.0	(3.0)
Transported Non-Public	447.0	418.0	(29.0)
Aid in Lieu of Transportation	291.0	262.0	(29.0)
Regular Special Education	934.0	803.0	(131.0)
Charter Special Education	5.0	5.0	-
Private School Disabled			-
Total Students	3,796.0	3,551.0	(245.0)
Total Mileage	12,591.6	11,781.8	(809.8)
Average Mileage	3.3	3.3	0.0

TRANSPORTED SPECIAL NEEDS STUDENTS	<u>Reported</u>	<u>Verified</u>	<u>Difference</u>
Special Needs Public Schools	186.0	153.0	(13.0)
Special Needs Charter Schools			-
Special Needs Private Schools for the Disabled	80.0	78.0	(2.0)
Total Students Special Needs	246.0	231.0	(15.0)
Total Mileage	1,076.0	1,053.2	(22.8)
Out of District No Sp. Needs	54.0	35.0	(19.0)
Out Of District Charter No Sp. Needs			-
Out Of Dist. Private Schools No Sp. Needs	124.0	123.0	(1.0)
Total Students No Sp. Needs	178.0	158.0	(20.0)
Total Mileage	1,289.6	1,240.7	(48.9)
Total Special Education Students	424.0	389.0	(35.0)
Total All Special Ed Mileage	2,365.6	2,293.9	(71.7)
Average Mileage	5.6	5.9	0.3

CORRECTIVE ACTION PLAN

Name of School: Paterson Public School
 Type of Audit: OFAC #SSAU-2-15 Application for State and District Report of Transported Resident
 Date of Board Meeting: August 31, 2016
 Contact Person: Daisy Ayala, School Business Administrator
 Telephone Number: 973-321-0772

County: Passaic

AUDIT FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p><u>On Roll Full Time</u></p> <p>1. Finding: The district reported 26,193 students. The department verified 26,405, for an increase of 212 total students. The total increase included 151 students who were included in the Preschool non-disabled category, which does not factor into the total resident enrollment. The net increase of students in the Kindergarten through Grade 12 categories is 61 students. See Exhibit A for a detailed breakdown of each grade level and special education category.</p> <p>Recommendations: The district fully utilizes the system of New Jersey School Registers that are maintained at the time of the annual October 15th ASSA submission. This is to be retained as supporting documentation for future audits of the On Roll counts.</p> <p>The district ensures that all students who are actively enrolled as of October 15th each year be reported on the ASSA data submission.</p>	<p>The district collects and maintains New Jersey School Registers to support the October 15 ASSA submission. These documents are available for audits of the ASSA.</p> <p>The district will ensure that every student recorded in the New Jersey School Register is report on the ASSA in the appropriate category.</p>	<p>The Department of Information Systems will download and maintain an electronic copy of the complete student records, including total enrollment, from our SIS, Infinite Campus. This file will be available as supporting documentation for future audits.</p> <p>New Jersey School Registers are available for audit in the Department of Information Managements Systems.</p>	<p>Dr. Jeron Campbell Maudellyn Kimbrough</p>	<p>Currently available</p>

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AUDIT FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p>Sent Full Time</p> <p>2. Finding: The district reported 3,053 students, while the department verified 3,022, for a decrease of 31 students. The total adjustment included nine additional students who were included in the Preschool non-disabled category, which does not factor into the total resident enrollment. The net decrease of students in the Kindergarten through Grade 12 categories is 40 students. See Exhibit A for a detailed breakdown of each grade level and special education category.</p> <p>Recommendation: The district ensures that all ASSA workpapers are maintained properly to support exact counts of each and every public school students sent out of district.</p>	<p>The Department of Special Services will ensure that all students identified in EZ-IEP reflect student enrollment in Infinite Campus to maintain alignment with data reporting for the ASSA.</p>	<p>The district will implement and document cross departmental verification processes in order to ensure that every student recorded in the New Jersey School Register is reported on the ASSA in the appropriate category.</p>	<p>Cheryl D. Coy</p>	<p>Oct 15, 2016</p>

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<p><u>Sent Shared Time</u></p> <p>3. Finding: The district reported one student, while the department verified two, for an increase of one student.</p> <p>Recommendation: The district ensures that all ASSA workpapers are maintained properly to support exact counts of each and every public school students sent out of district.</p> <p><u>Sent Regional Day School</u></p> <p>4. Finding: the district reported six students, which the department verified.</p> <p>Recommendation: No recommendation is warranted.</p>	<p>The Department of Special Services will ensure that all students identified in EZ-IEP reflect student enrollment in Infinite Campus to maintain alignment with data reporting for the ASSA.</p>	<p>The Department of Special Services will run a preliminary class register, in September, to cross reference data for accuracy in placements, enrollment, and services, prior to Oct 15th state reporting.</p>	<p>Cheryl D. Coy</p>	<p>Oct 15, 2016</p>

CORRECTIVE ACTION PLAN

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AUDIT FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p><u>Sent to Private Schools for Students With Disabilities</u></p> <p>5. Finding: The district reported 219 students, while the department verified 212, for a decrease of seven students. The district ASSA workpapers did not reconcile to the amount reported to the department. The audit count was determined based on a total of all possible students placements identified in the district's records available for audit. See Exhibit A for detailed differences.</p> <p>Recommendation: The district ensures that all ASSA workpapers are maintained properly to support exact counts of each and every public school students sent out of district.</p>	<p>The Department of Special Services will ensure that all students identified in EZ-IEP reflect student enrollment in Infinite Campus to maintain alignment with data reporting for the ASSA.</p>	<p>The Department of Special Services will run a preliminary class register, in September, to cross reference data for accuracy in placements, enrollment, and services, prior to Oct 15 state reporting.</p>	<p>Cheryl D. Coy</p>	<p>Oct 15, 2016</p>

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<p><u>Summary of Resident Enrollment</u></p> <p>6. Finding: As a result of the above, the OFAC determined that the district reported total of 26,422.5 resident students, while the OFAC verified 26, 437 for an increase of 145 net resident students.</p> <p>Recommendation: The district ensures that all students who are actively enrolled as of Oct. 15th each year be reported on the ASSA data submission.</p>	<p>The district collects and maintains New Jersey School Registers to support the October 15 ASSA submission. These documents are available for audits of the ASSA.</p>	<p>The Department of Information Systems will download and maintain an electronic copy of the complete student records, including all Paterson resident students, from our SIS, Infinite Campus. This file will be available as supporting documentation for future audits.</p> <p>The district will ensure that every student recorded in the New Jersey School Register is report on the ASSA.</p>	<p>Dr. Jeron Campbell Maudelilyn Kimbrough</p>	<p>Oct 15, 2016</p>

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Name of School: Paterson Public School
 Type of Audit: OFAC #SSAU-2-15 Application for State and District Report of Transported Resident
 Date of Board Meeting: August 31, 2016
 Contact Person: Daisy Ayala, School Business Administrator
 Telephone Number: 973-321-0772

County: Passaic

AUDIT FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION APPROVED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
<p>Resident Low Income Enrollment</p> <p>7. Finding: The district reported 21,977 students, while the department verified 21,904 for a decrease of 73 students. There were 63 student reductions based on a sample of students who were compared to the school registers as of Oct. 15, 2012. These students who were not on roll as October 15, 2012. An additional 10 students, who were children of school district employees were deducted from the ASSA because seven parent/employees understated income on National School Lunch Act Free Reduced Priced Meals Household Applications (family applications). There were four employees with one child and three employees with two children enrolled in the district. This accounted for the matching of 10 students to seven parent/employees. See Exhibit A for detailed differences.</p> <p>Recommendation: The district compares all students listed on the National School Lunch Program Master Eligibility list or Benefit Information Determination to the Low Income enrollment submitted on the ASSA</p>	<p>Since the 2014-15 school year the district has operated its school lunch program under the CEP provision as outline in the Healthy Hunger-Free Kids Act of 2010. Under this provision all enrolled students qualify for free meal benefits. Therefore, under the National School Lunch Act Free Reduced Priced Meals Household Applications (family applications) are no longer required.</p> <p>However, the DOE has developed a Household Survey, which will be utilized for funding purposes and identifying low income students not captured by the State Direct Certification report.</p>	<p>The Department of Food Services will provide MIS with the State Direct Certification electronic file, which has the Paterson student residents eligible for free lunch.</p> <p>MIS will prepare a list of students that do not appear on the State Direct Certification for the Principals.</p> <p>Principals will disburse and collect the DOE Household surveys from students that are not on the State Direct Certification electronic report and update the demographics in Infinite Campus.</p> <p>The DOE Household data in Infinite Campus will be verified by the MIS department for validity.</p>	<p>Daisy Ayala David Buchholtz</p> <p>Principals</p> <p>Dr. Jeron Campbell Maudellyn Kimbrough</p>	<p>Currently available</p>

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<p><u>Resident LEP Enrollment</u></p> <p>8. Finding: The district reported 3,628 Resident LEP students; 3,057 Low Income LEP students and 571 Not Low Income LEP students, while the department verified 3,571 Resident LEP students; 3003 Low Income LEP students, and 568 Not Low Income students, for a decrease of 54 Low Income and three Not Low Income LEP students. See Exhibit A for detailed differences.</p> <p>The total decrease of 57 eligible students submitted for OFAC review did not reconcile to the data submitted on the ASSA. In addition, the amount of students eligible for state aid was reduced due to a detailed review of students who were not eligible based on acceptable test scores. Finally, there were also reductions made for students who were not On Roll as of October 15, 2012 in the New Jersey School Registers. See Exhibit A.</p> <p>Recommendation: The district maintains supporting testing documentation for all students receiving LEP services and that the documentation is available for review.</p>	<p>The district will ensure that every student recorded in the New Jersey School Register is report on the ASSA in the appropriate category.</p>	<p>The Department of Information Systems will download and maintain an electronic copy of the complete student records, including all Paterson resident students, from our SIS, Infinite Campus. This file will be available as supporting documentation for future audits.</p>	<p>Dr. Jeron Campbell Maudellyn Kimbrough</p>	

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<p><u>Transportation Students-Regular and In-district Special Education</u></p> <p>9. Finding: The district reported 3,796 students while the department verified 3,551, for a decrease of 245 students. The detail list contained six fewer students. The audit also deducted 239 students who represented student exceptions. These included students reclassified from regular education status and special education status due to the review of actual services included in Individualized Education Programs (IEPs). There were also reductions based on other students reported who were not enrolled as of Oct. 15, 2012. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit B</p> <p>Recommendation: Only students who are transported as of Oct 15th are to be categorized and reported on the DRTRS according to the Special Needs requirements as reflected in IEP information</p> <p>Only students who are verify to B8T forms</p>	<p>Only students who are transported as of Oct. 15th will be categorized and reported on the DRTRS according to the Special needs requirements as reflected in the IEP information. All transportation requests for students with an IEP will be verified in Infinite Campus before providing transportation. Only students who have B8T forms as of Oct. 15th will be report on the DRTRS and will receive Aid In Lieu.</p>	<p>All applications received from the Special Education Dept. will be verified with Infinite Campus.</p> <p>All B8T forms will be verified before paying Aid in Lieu.</p>	<p>Lisa Vainieri Cheryl Coy</p>	<p>October 15, 2016</p>

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<p>as of Oct 15th are to be reported on the DRTRS; and Aid In Lieu payments are to be made only for students who are verified to B8T forms as of Oct. 15th</p> <p><u>Transportation Students- Special Education Special Needs</u></p> <p>10. Finding: The district reported 424 students, while the department verified 389 students, for a net decrease of 35 students. The detailed list of students presented for review did not reconcile to reported enrollment. This list contained 7 fewer students. The audit also deducted 18 students who represented student exceptions. These included students reclassified from special education status due to the review of actual services included in IEPs. There were also reductions based on other students reported who were not enrolled as of Oct. 15, 2012. Detailed information on all itemized student adjustments were provided to the district administration for future technical assistance purposes in correcting the DRTRS reporting. See Exhibit B</p>	<p>Only students who are transported as of Oct. 15th are to be categorized and reported on the DRTRS according to the Special needs requirement as reflected in the IEP information</p>	<p>All applications received from the Special Education Dept. will be verified with Infinite Campus</p>	<p>Lisa Vainieri Cheryl Coy</p>	<p>October 15, 2016</p>

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<p>Recommendation: Only students who are transported as of Oct 15th are to be categorized and reported on the DRTRS according to the Special Needs requirements as reflected in IEP information</p>				

Dan W. Evan
 CHIEF SCHOOL ADMINISTRATOR

9/2/16
 DATE

Maryellen
 SCHOOL BUSINESS ADMINISTRATOR /DATE