



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

KIMBERLEY HARRINGTON
Commissioner

October 30, 2017

Mr. Thomas Halm, Board President
Robbinsville Township Board of Education
155 Robbinsville Edinburg Rd
Robbinsville, NJ 08691

Dear Mr. Halm:

Enclosed please find one copy of a review of the Robbinsville Township Board of Education's (board) enrollment data used for the Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 15, 2015, OFAC Case #SAAU-07-17. Please distribute copies to all board members. There were FY 2015-2016 state aid formula audit adjustments noted on the ASSA and DRTRS, which impacted the Department of Education's calculation of Additional State Aid. This impact resulted in a decrease of \$4,006 to state aid payments. The FY 2015-2016 EXAID review resulted in a decrease of \$567 to state aid payments. All final state aid recovery is pending the official response from your board as detailed below.

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

Thank you for your cooperation.

Sincerely,

Robert J. Cicchino
Office of Fiscal Accountability and Compliance

RJC/rwo/lb/robbinsvilleassa
Attachment

www.nj.gov/education

Distribution List

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

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 15, 2015
EXTRAORDINARY SPECIAL EDUCATION AID
FY 2015-2016
OFAC CASE # SAAU-07-17**

**ROBBINSVILLE TOWNSHIP BOARD OF EDUCATION
MERCER COUNTY
155 ROBBINSVILLE EDINBURG RD
ROBBINSVILLE, NJ 08691**

**ROBBINSVILLE TOWNSHIP BOARD OF EDUCATION
MERCER COUNTY
APPLICATION FOR STATE SCHOOL AID
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 15, 2015
EXTRAORDINARY SPECIAL EDUCATION AID
FY 2015-2016
OFAC CASE # SAAU-07-17**

SCOPE

The review verified students on roll listed on the October 15, 2015 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, Received Full Time, and Sent-Private Schools for Students With Disabilities. Low Income Enrollment, LEP Students, 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 (DRTRS) as of October 15, 2015.

Lastly, the OFAC verified expenses claimed on the Application for Special Education Extraordinary Aid (EXAID) for the 2015-2016 school year as supported by district invoices, contracts, attendance records, payroll data, and individual special education plans.

FINDINGS

On Roll Full Time

The district reported 2,979 full time students, while the department verified 2,975, for a decrease of four kindergarten students. The four kindergarten students deleted from the audit count were removed from enrollment in the district when parents withdrew students prior to October 15, 2015, for purposes of travel overseas. The parental notification occurred prior to October 15, 2015. Because the school district was aware of the whereabouts of these children, the removal from On Roll status should have occurred when the parents served notification. Instead, students were recorded as absent for multiple consecutive days prior to October 15, but were not deleted as active students until after October 15. Two of the students were absent the entire month of October. It was noted the students were re-registered as re-enrolled in the district in November 2015. See Exhibit A

On Roll Shared Time

The district reported 15 shared time students, while the department 14, for a decrease of one student not on roll. A reporting mechanism on the ASSA contributed to this difference. It was confirmed that 14 students were on roll in the district for one half-day while the other half-day was at Mercer County Vocational Schools (MCVS). A 15th student was enrolled for one half-day at a Private School for Students with Disabilities and one half-day at (MCVS). District administration explained that when they attempted to correctly report 14 Shared Time students on their ASSA, it caused an "edit" which indicated that there was

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conflicting data with the MCVS which reported 15 district students on roll shared time. The OFAC conferred with the department's Division of Finance (DOF) regarding this matter. At this time the OFAC refers this matter to the DOF for future ASSA reporting guidance, which would eliminate "edits". See Exhibit A

Sent Full Time

The district reported 14 shared time students, while the department verified 12, for a decrease of two students reclassified to Private Schools for Students with Disabilities. District administration explained that when they reported these two students placed at out-of-state private schools on the ASSA as Sent Full Time, it was in accordance with DOF guidance. The OFAC conferred with the DOF regarding this matter. At this time the OFAC refers this matter to the DOF for future ASSA reporting purposes. See Exhibit A

Received Full Time

The district reported 26 students, which the department verified. See Exhibit A

Private Schools for Students with Disabilities

The district reported six and one-half students, while the department verified eight and one half for an increase of two students reclassified from Sent Full Time.

Summary of Resident Enrollment

As a result of the above, the OFAC determined that the district reported a total of 2,981 Resident Students while the department verified 2,976.5, for a decrease of four and one-half students. There were minimal offsetting changes to grade and special education categories noted on Exhibit A.

Low Income Enrollment

The district reported 126.5 students. The department verified 117.5 students based on multiple Low Income Resident Student listings provided for the OFAC audit. The decrease of nine students included seven students who were carried over from the prior year. However, a new determination of Direct Certification eligibility was made prior to the ASSA date of October 15, 2015 which made these students ineligible as of October 15, 2015 for ASSA reporting purposes. The remaining difference of two students was due to a list shortage.

Resident LEP Students

The district reported 21 LEP Resident Students; one Low Income LEP students, and 20 Not Low Income LEP students, which the department verified with no exceptions.

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Speech Only

The district reported 40 speech students, while the department verified 39 students, for a decrease of one student. This data is collected for informational research purposes and had no impact on state aid.

Transported Students-Regular

The district reported 1,599 students, while the department verified 1,595.5. The net adjustment of three and one-half students included increases for special education students eligible for transportation without a special transportation need which was determined as a result of the OFAC review of each student's Individual Education Program (IEP). There were offsetting adjustments for students not actually transported as of October 15, 2015. See Exhibit B.

Transported Students-Special Education

The district reported 111 students, while the department verified 75 for a decrease of 36 students. The audit identified 34.5 students ineligible for special needs transportation based on the review of IEPs. These students were reclassified where appropriate to the Regular Special Education Category. One Private School Student was found without special needs and was reclassified accordingly. There was also a net of one-half students adjustment for shared time students transported. See Exhibit B.

CONCLUSION

The difference in Low Income Resident Enrollment and Transported Students has resulted in a decrease adjustment to categorical formula aid totaling \$231,600 as follows.

| | |
|--------------------|-------------------|
| Equalization Aid | (\$ 111,399) |
| Security Aid | (1,107) |
| Special Education | (5,727) |
| Transportation Aid | <u>(113,367)</u> |
| Net Impact | (\$ 231,600) |

The total state aid formula adjustment as applied to the SFRA formula was determined to be \$231,600. However, in accordance with the language contained in the New Jersey State annual budget for FY 2016-2017, the full amount of formula aid was not included in state aid payments to the district. Had the full payments been authorized, a Stabilized Aid Adjustment would have been applied. This adjustment would have been amended by the audit adjustments and the state aid reduction would have been waived.

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The formula calculations were used to calculate Additional Formula Aid totaling \$24,567. By restating the formula calculations based on the OFAC audit adjustments, the district's Additional Formula Aid decreased to \$20,561. A total state aid adjustment is due for \$4,006.

EXTRAORDINARY SPECIAL EDUCATION AID

The district filed a 2015-2016 Application for EXAID based upon costs in the amount of \$1,797,172 for 25 students. The itemized student costs exceeding the appropriate thresholds for all students were reported as \$737,172 which was the basis for EXAID totaling \$322,785. The OFAC examined supporting documentation and determined that there were minimal decreases to the amount of costs reported by the district on the application to the Department of Education. The OFAC examined substantiating cost documentation for all reported students and determined a revised EXAID award.

The audit verified costs of \$1,811,665 for all reported students. However, the verified amount above the appropriate thresholds was \$727,386. Revised aid was calculated in the amount of \$322,216 for a decrease to EXAID totaling \$569.

Total eligible EXAID students remained at 25. There was one Class 1 student who was not reported on the EXAID application with eligible actual costs greater than \$40,000. This was offset by one Class 3 student who did not require an intensive service, who was therefore deleted from the list of eligible students. In summary, state aid was overstated in the amount of \$569.

CONDITION OF RECORDS

Workpapers were well maintained and provided an accurate basis for the ASSA counts, except where noted in the above findings.

RECOMMENDATIONS


The OFAC recommends that:

1. the district review workpapers for students reported as Low Income on the ASSA to ensure that any student who was listed as a prior year direct certification is either on the current year direct certification listing or has completed a paper application;

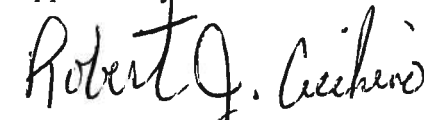
**ROBBINSVILLE TOWNSHIP BOARD OF EDUCATION
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2. the district enhances procedures in place to cross reference students transported with the district special education office to ensure accuracy and determine which students require special transportation needs; and
3. the district ensures that all students reported require an intensive service in their IEP, and all Class 2 students with ESY expenses are reduced per DOF guidance to include only the educational and support cost percentage.

Submitted by:


Robert W. Ortley, Manager
State Aid Audit Unit

Approved by:


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

Robbinsville Twp Board of Education
Application for State School Aid
As of October 15, 2015

| Grades | On Roll Full Time | | | On Roll Shared Time | | |
|------------------------|-------------------|----------|------------|---------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | 9.0 | 9.0 | - | | | - |
| Half Day Preschool 4yr | 13.0 | 13.0 | - | | | - |
| Full Day Kindergarten | 185.0 | 182.0 | (3.0) | | | - |
| One | 167.0 | 167.0 | - | | | - |
| Two | 197.0 | 197.0 | - | | | - |
| Three | 182.0 | 182.0 | - | | | - |
| Four | 204.0 | 204.0 | - | | | - |
| Five | 189.0 | 189.0 | - | | | - |
| Six | 262.0 | 261.0 | (1.0) | | | - |
| Seven | 192.0 | 192.0 | - | | | - |
| Eight | 218.0 | 218.0 | - | | | - |
| Nine | 233.0 | 233.0 | - | | | - |
| Ten | 213.0 | 212.0 | (1.0) | | | - |
| Eleven | 195.0 | 195.0 | - | 2.0 | 2.0 | - |
| Twelve | 199.0 | 198.0 | (1.0) | 4.0 | 4.0 | - |
| Subtotal | 2,658.0 | 2,652.0 | (6.0) | 6.0 | 6.0 | - |
| Spec Educ Elementary | 135.0 | 135.0 | - | - | - | - |
| Spec Educ Middle | 81.0 | 81.0 | - | - | - | - |
| Spec Educ High | 105.0 | 107.0 | 2.0 | 9.0 | 8.0 | (1.0) |
| Subtotal | 321.0 | 323.0 | 2.0 | 9.0 | 8.0 | (1.0) |
| Totals | 2,979.0 | 2,975.0 | (4.0) | 15.0 | 14.0 | (1.0) |

Robbinsville Twp Board of Education
Application for State School Aid
As of October 15, 2015

| Grades | Sent Full Time | | | Sent Shared Time | | |
|------------------------|----------------|----------|------------|------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | | | - | | | - |
| Half Day Preschool 4yr | | | - | | | - |
| Full Kindergarten | | | - | | | - |
| One | | | - | | | - |
| Two | | | - | | | - |
| Three | | | - | | | - |
| Four | | | - | | | - |
| Five | | | - | | | - |
| Six | | | - | | | - |
| Seven | | | - | | | - |
| Eight | | | - | | | - |
| Nine | | | - | | | - |
| Ten | | | - | | | - |
| Eleven | | | - | | | - |
| Twelve | | | - | | | - |
| Subtotal | - | - | - | - | - | - |
| Spec Educ Elementary | 4.0 | 4.0 | - | | | - |
| Spec Educ Middle | 3.0 | 3.0 | - | | | - |
| Spec Educ High | 7.0 | 5.0 | (2.0) | | | - |
| Subtotal | 14.0 | 12.0 | (2.0) | - | - | - |
| Totals | 14.0 | 12.0 | (2.0) | - | - | - |

Robbinsville Twp Board of Education
Application for State School Aid
As of October 15, 2015

| Grades | Received Full Time | | | Received Shared Time | | |
|------------------------|--------------------|----------|------------|----------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | 9.0 | 9.0 | - | | | |
| Half Day Preschool 4yr | 13.0 | 13.0 | - | | | |
| Full Kindergarten | 3.0 | 3.0 | - | | | |
| One | | | - | | | |
| Two | | | - | | | |
| Three | | | - | | | |
| Four | | | - | | | |
| Five | | | - | | | |
| Six | | | - | | | |
| Seven | | | - | | | |
| Eight | | | - | | | |
| Nine | | | - | | | |
| Ten | | | - | | | |
| Eleven | | | - | | | |
| Twelve | | | - | | | |
| Subtotal | 25.0 | 25.0 | - | - | - | - |
| Spec Educ Elementary | 1.0 | 1.0 | - | | | |
| Spec Educ Middle | | | - | | | |
| Spec Educ High | | | - | | | |
| Subtotal | 1.0 | 1.0 | - | - | - | - |
| Totals | 26.0 | 26.0 | - | - | - | - |

Robbinsville Twp Board of Education
Application for State School Aid
As of October 15, 2015

| Grades | Sent to Regional Day Schools | | | Private Schools for Disabled | | |
|------------------------|------------------------------|----------|------------|------------------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Half Day Preschool 3yr | | | - | | | - |
| Half Day Preschool 4yr | | | - | | | - |
| Full Kindergarten | | | - | | | - |
| One | | | - | | | - |
| Two | | | - | | | - |
| Three | | | - | | | - |
| Four | | | - | | | - |
| Five | | | - | | | - |
| Six | | | - | | | - |
| Seven | | | - | | | - |
| Eight | | | - | | | - |
| Nine | | | - | | | - |
| Ten | | | - | | | - |
| Eleven | | | - | | | - |
| Twelve | | | - | | | - |
| Subtotal | - | - | - | - | - | - |
| Spec Educ Elementary | - | - | - | - | - | - |
| Spec Educ Middle | - | - | - | 4.0 | 4.0 | - |
| Spec Educ High | - | - | - | 2.5 | 4.5 | 2.0 |
| Subtotal | - | - | - | 6.5 | 8.5 | 2.0 |
| Co. Voc. | - | - | - | - | - | - |
| Totals | - | - | - | 6.5 | 8.5 | 2.0 |

**Robbinsville Twp Board of Education
Application for State School Aid
As of October 15, 2015**

| Grades | Resident Students | | | Resident Low Income | | |
|----------------------|-------------------|----------|------------|---------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Full Kindergarten | 182.0 | 179.0 | (3.0) | 6.0 | 6.0 | - |
| One | 167.0 | 167.0 | - | 13.0 | 13.0 | - |
| Two | 197.0 | 197.0 | - | 1.0 | 1.0 | - |
| Three | 182.0 | 182.0 | - | 4.0 | 3.0 | (1.0) |
| Four | 204.0 | 204.0 | - | 7.0 | 7.0 | - |
| Five | 189.0 | 189.0 | - | 4.0 | 4.0 | - |
| Six | 262.0 | 261.0 | (1.0) | 8.0 | 8.0 | - |
| Seven | 192.0 | 192.0 | - | 5.0 | 5.0 | - |
| Eight | 218.0 | 218.0 | - | 7.0 | 7.0 | - |
| Nine | 233.0 | 233.0 | - | 11.0 | 10.0 | (1.0) |
| Ten | 213.0 | 212.0 | (1.0) | 13.0 | 12.0 | (1.0) |
| Eleven | 196.0 | 196.0 | - | 5.0 | 6.0 | 1.0 |
| Twelve | 201.0 | 200.0 | (1.0) | 14.5 | 12.5 | (2.0) |
| Subtotal | 2,636.0 | 2,630.0 | (6.0) | 98.5 | 94.5 | (4.0) |
| Spec Educ Elementary | 138.0 | 138.0 | - | 14.0 | 12.0 | (2.0) |
| Spec Educ Middle | 88.0 | 88.0 | - | 7.0 | 6.0 | (1.0) |
| Spec Educ High | 119.0 | 120.5 | 1.5 | 7.0 | 5.0 | (2.0) |
| Subtotal | 345.0 | 346.5 | 1.5 | 28.0 | 23.0 | (5.0) |
| State Facilities | | | - | | | - |
| Totals | 2,981.0 | 2,976.5 | (4.5) | 126.5 | 117.5 | (9.0) |

| Grades | Resident LEP Low Income | | | Resident LEP Not Low Income | | |
|----------------------|-------------------------|----------|------------|-----------------------------|----------|------------|
| | Reported | Verified | Difference | Reported | Verified | Difference |
| Full Kindergarten | - | - | - | 4.0 | 5.0 | 1.0 |
| One | - | - | - | 1.0 | 1.0 | - |
| Two | - | - | - | 4.0 | 4.0 | - |
| Three | - | - | - | - | - | - |
| Four | - | - | - | 1.0 | 1.0 | - |
| Five | - | - | - | 1.0 | 1.0 | - |
| Six | - | - | - | - | - | - |
| Seven | 1.0 | 1.0 | - | 2.0 | 2.0 | - |
| Eight | - | - | - | 2.0 | 2.0 | - |
| Nine | - | - | - | 2.0 | 2.0 | - |
| Ten | - | - | - | 1.0 | 1.0 | - |
| Eleven | - | - | - | - | - | - |
| Twelve | - | - | - | - | - | - |
| Subtotal | 1.0 | 1.0 | - | 18.0 | 19.0 | 1.0 |
| Spec Educ Elementary | - | - | - | 2.0 | 1.0 | (1.0) |
| Spec Educ Middle | - | - | - | - | - | - |
| Spec Educ High | - | - | - | - | - | - |
| Subtotal | - | - | - | 2.0 | 1.0 | (1.0) |
| State Facilities | - | - | - | - | - | - |
| Totals | 1.0 | 1.0 | - | 20.0 | 20.0 | - |

**Robbinsville Twp Board of Education
 District Report of Transported Resident Students
 As of October 15, 2015**

TRANSPORTED REGULAR STUDENTS

| | Reported | Verified | Difference |
|-------------------------------|----------|----------|------------|
| Students - Grade PK | 0.0 | 0.0 | - |
| Regular Public | 1,377.5 | 1,347.5 | (30.0) |
| Vocational School Students | 13.5 | 13.5 | - |
| Regular Charter | 0.0 | 0.0 | - |
| CSSP Charter | 0.0 | 0.0 | - |
| Transported Non-Public | 65.0 | 62.0 | (3.0) |
| Aid in Lieu of Transportation | 58.0 | 53.0 | (5.0) |
| Regular Special Education | 85.0 | 119.5 | 34.5 |
| Charter Special Education | 0.0 | 0.0 | - |
| Private School Disabled | 0.0 | 0.0 | - |
| Total Students | 1,599.0 | 1,595.5 | (3.5) |
| Total Mileage | 5,984.5 | 5,924.0 | (60.5) |
| Average Mileage | 3.7 | 3.7 | (0.0) |
| Total Mileage excluding PK | 5,984.5 | 5,924.0 | (60.5) |
| Average mileage excluding PK | 3.7 | 3.7 | (0.0) |

TRANSPORTED SPECIAL NEEDS STUDENTS

| | Reported | Verified | Difference |
|--|----------|----------|------------|
| Special Needs Public Schools | 97.0 | 62.5 | (34.5) |
| Special Needs Charter Schools | 0.0 | 0.0 | - |
| Special Needs Private Schools for the Disabled | 6.0 | 5.0 | (1.0) |
| Total Students Special Needs | 103.0 | 67.5 | (35.5) |
| Total Mileage | 444.8 | 325.8 | (119.0) |
| Out of District No Sp. Needs | 5.0 | 6.5 | 1.5 |
| Out Of District Charter No Sp. Needs | 0.0 | 0.0 | - |
| Out Of Dist. Private Schools No Sp. Needs | 3.0 | 1.0 | (2.0) |
| Total Students No Sp. Needs | 8.0 | 7.5 | (0.5) |
| Total Mileage | 108.3 | 108.3 | - |
| Total Special Education Students | 111.0 | 75.0 | (36.0) |
| Total All Special Ed Mileage | 553.1 | 434.1 | (119.0) |
| Average Mileage | 5.0 | 5.8 | 0.8 |

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.

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 ROBBINSVILLE BOARD OF EDUCATION
COUNTY MERCER

**AUDIT REVIEWS OF 10/15/15 APPLICATION FOR STATE SCHOOL AID- DISTRICT REPORT OF TRANSPORTED
 RESIDENT STUDENTS AND FY 2015-2016 EXAID**

DATE OF BOARD MEETING _____

CONTACT PERSON _____

TELEPHONE NUMBER _____

| <u>RECOMMENDATION NUMBER</u> | <u>CORRECTIVE ACTION APPROVED BY THE BOARD</u> | <u>METHOD OF IMPLEMENTATION</u> | <u>PERSON RESPONSIBLE FOR IMPLEMENTATION</u> | <u>COMPLETION DATE OF IMPLEMENTATION</u> |
|----------------------------------|--|-------------------------------------|--|--|
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CHIEF SCHOOL ADMINISTRATOR DATE BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR DATE