



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 11, 2018

Mr. David Pinto, Board President
Wallington Board of Education
32 Pine Street
Wallington, NJ 07057

Dear Mr. Pinto:

SUBJECT: Wallington Board of Education – NCLB Title I Audit
OFAC Case #SG-0026-17

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance, has completed a fiscal audit of federal funds disbursed by the Wallington Board of Education (Wallington). The funding sources reviewed include one or more titled programs under the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001 (ESEA). The review covered the period July 1, 2016 through June 30, 2017. The results of the NCLB 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," Wallington 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) 376-3608.

Sincerely,

Christine A. Soto, Executive Legal Affairs Officer
Acting Director, Office of Fiscal Accountability and Compliance

CAS/LDM/hp: Wallington Board of Education Cover Letter
Enclosures

www.nj.gov/education

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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.

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

**WALLINGTON BOARD OF EDUCATION
32 PINE STREET
WALLINGTON, NJ 07057
PHONE: (973) 777-4421**

**REPORT ON EXAMINATION
NCLB TITLE I AUDIT
FOR THE PROJECT PERIOD
JULY 1, 2016 TO JUNE 30, 2017**

District: Wallington Board of Education
County: Bergen

AUTHORIZED REPRESENTATIVE: James J. Albro, Superintendent

DIRECTOR OF PROGRAM:

PERSONS CONTACTED (Name & Title):
Joseph Brunacki, Board Secretary/Business Administrator
Barbara Sondej, Program Director – Title I

FUNDING SOURCES

PROGRAM YEAR	N C L B				TOTAL
	TITLE I PART A	TITLE I PART A C/O	S I A PART A	S I A PART A C/O	
	APPROVED FUNDING				
2016-2017	\$230,547.00		\$0.00		\$230,547.00
2015-2016		\$0.00		\$0.00	\$0.00
TOTAL	\$230,547.00	\$0.00	\$0.00	\$0.00	\$230,547.00

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

1. Expenditures totaling \$4,011.03 were incurred and charged to the Title I, Part A grant for ineligible beneficiaries, and thus, were not deemed to be reasonable and necessary for the efficient performance of the federal program.

According to Step 4, Title I Eligibility Page of the NCLB Consolidated Application, the LEA was approved to operate targeted assisted programs at two of its elementary schools, Jefferson and Frank W. Gavlak (Gavlak). The LEA reported the number of Title I student participants for these schools on its FY 2016-2017 Title I Performance Final Report as follows: Kindergarteners – 16; 1st graders – 28; 2nd graders - 26; 3rd graders - 20; 4th graders - 25; 5th graders - 20; and 6th graders - 23.

It was determined that the district improperly allocated certain expenditures to the federal award during FY 2016-2017 which benefited:

- a) Title I and non-Title I students at both eligible schools;
- b) students at a non-Title I school, the Wallington Jr./Sr. High School (WJSH); and
- c) a nurse who attended a professional development workshop unrelated to the Title I program.

The following is a summary of the questioned costs identified:

Line Item	Purchase Order Nbr.	Date	Vendor	Comments	Amount
100-600	17000298	7/26/16	Houghton Mifflin	Various math books from 50 to 120 units per grade level at Gavlak	\$1,000.00
	17000347	8/18/16	Houghton Mifflin	Various reading and writing books from 30 to 110 units per grade level at Gavlak	1,000.00
	17000348	8/18/16	Houghton Mifflin	Various reading and writing books from 40 to 105 units per grade level at Jefferson	596.05
	17000114	4/13/17	School Specialty	Post-it self-stick easel pads for WJSH	92.98
200-500	17000905	1/31/17	Bergen County Dept. of Health Services	"The Heroin Epidemic" Workshop	25.00
	17001305	6/21/17	IXL Learning	IXL site licenses for 125 second graders at Gavlak	1,297.00
Total					\$4,011.03

Section 1113(a) of ESEA stipulates that a LEA shall use funds received under this part only in eligible school attendance areas. Section 1113(a)(2)(B) defines an eligible school attendance area as "a school attendance area in which the percentage of children from low-income families is at least as high as the percentage of children from low-income families served by the local educational agency as a whole." Further, Section 1115(b)(1)(B) describes eligible children as "children identified by the school as failing, or most at risk of failing, to meet the State's challenging student academic achievement standards on the basis of multiple, educationally related, objective criteria."

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 C.F.R. § 200.403 sets forth general criteria in order for costs to be considered allowable. Of note, 2 C.F.R. § 200.403(a) costs must be *necessary* and *reasonable* for the performance of the Federal award. Section 200.404 clarifies that a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Further, Section 200.405(a) states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received.

Based on the foregoing, the sum of \$4,011.03 must be refunded to the department for these questioned costs (refer to the Schedule of Audit Recovery Due to State Education Agency (SEA) at the end of this report).

Recommendation

The LEA must improve procedures for the payment of expenditures related to the Title I, Part A program in accordance with the requirements of 2 C.F.R. § 200 et seq.

2. Adequate documentation was not provided demonstrating that \$3,185.00 charged to the Title I, Part A program represent allowable costs.

The district allocated payroll costs totaling \$735.00 for Krystyna Bijak, a School Psychologist, who worked during the summer of 2017 to the federal program. However, the records furnished for examination substantiate \$500.00 of the figure, for a net difference of \$235.00. In addition, the LEA spent Title I funds to cover payroll costs for three administrative staff members: Linda Spagone-Beagin - \$1,400.00; Elaine Minieri - \$950.00; and Jody Pietrowitz - \$600.00. The payments were disbursed on March 31, 2017. The LEA, however, was unable provide documentation which demonstrates the aggregate expenditures of represent allowable program costs and were reasonable for the efficient performance of the Title I programs.

Pursuant to UGG, 2 C.F.R. § 200.430 (i)(1), charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. As a result, the sum of \$3,185.00 (\$235.00 + \$2,950.00) must be refunded to the SEA (refer to the Schedule of Audit Recovery Due SEA at the end of this report).

Recommendation

The LEA must improve the procedures utilized to account for expenditures related to the Title I, Part A program in accordance with the requirements of 2 C.F.R. § 200 et seq.

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

3. Appointments of Title I, Part A instructional personnel recorded in the board of education meeting minutes did not contain all of the required information.

The board of education meeting minutes evidencing appointments of Title I funded personnel did not properly include funding percentages for Title I employees. Consistent with federal cost principles set forth by UGG, 2 C.F.R. § 200.403(g) and New Jersey Department of Education guidelines, LEAs are required to adequately document all program related costs. To achieve compliance with these requirements, the designation of all Title I employees, their salaries, assigned schools and funding percentages must be documented in the board minutes to provide a public record of approval for these expenditures.

Recommendation

The LEA must ensure that all Title I employee appointments, including their salaries and funding percentages, are recorded in the board of education meeting minutes documenting proper authorization of these expenditures.

4. Various expenditures charged to the Title I, Part A grant should have been allocated to the 2017-2018 project period.

The district encumbered payroll costs for programs that ran during the summer of 2017 as summarized below:

Pay Period	Description	Employee	Amount
9/15/17	Jump Start	Susan Bauer	\$1,125.00
		Krystle Kondel	1,125.00
		Sandy Graca	1,125.00
		Yvette Lozanski	1,125.00
		Maria Vellis	1,012.50
	Unknown	Krystyna Bijak	235.00
10/15/17	Ortho Gillingham	Susan Bauer	1,080.00
Total			\$6,827.50

Although no benefit was derived from the associated costs during the aforementioned project period, the district reported the expenditures on its FY 2016-2017 Title I, Part A Final Expenditure Report.

UGG, 2 C.F.R. § 200.403 (a) states costs must be necessary and reasonable for proper and efficient performance and administration of federal awards, and *be allocable* to federal awards in accordance with the provisions of 2 C.F.R. § 200.404. Section C.3.a states a cost is allocable to a particular cost objective if the goods or services are chargeable or assignable to such cost objective in accordance with relative benefits received.

Recommendation

The district must ensure Title I expenditures are allocated to the correct project period.

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

5. Title I funded personnel did not prepare detailed time and activity reports in a manner consistent with the requirements of UGG, 2 C.F.R. § 200.430(i) and department guidelines.

The time and activity reports provided for review did not include funding sources for Title I funded employees.

UGG, 2 C.F.R. § 200.430(i) established Standards for Documentation of Personnel Expenses (time and activity reports) which 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, which may be accessed at: <http://education.state.nj.us/broadcasts/2012/DEC/18/8643/Time%20and%20Activity%20Reporting.pdf>. 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 A and B).

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 board of education meeting minutes. A revised certification must be prepared and signed by the appropriate parties. Further, the LEA is reminded that supplanting constitutes a violation of ESEA statutes and funds misspent for local obligations are subject to SEA recovery.

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

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.

6. Certain records were not maintained in accordance with departmental and Federal guidelines.

A reconciliation of the district's FY 2016-2017 general ledger and the Title I, Part A Final Expenditure Report (FER) disclosed a couple of variances, as illustrated below:

Expenditure Category	General Ledger	Final Report	Difference
100-100	\$172,950.00	\$170,000.00	\$(2,950.00)
100-600	\$12,233.00	\$15,183.00	\$2,950.00

LEAs are required to prepare FERs using actual expenditures incurred during the applicable project period. Additionally, sub-grantees must use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for Federal funds in accordance with 34 C.F.R. § 76.702.

In addition, the LEA did not properly track its computing devices charged to federal programs. UGG, 2 C.F.R. § 200.313(d)(1) requires LEAs to maintain property records that include (among other things) a description of the property, a serial number or other identification number, the source of funding for the property, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. UGG, 2 C.F.R. § 200.313(d)(2) further requires LEAs to conduct a physical inventory of the property and reconcile the results with the property records at least once every two years. Moreover, LEAs are required to keep records in a manner that facilitates an effective audit pursuant to EDGAR, 34 C.F.R. § 76.730(e).

Recommendation

To facilitate an effective audit, LEAs must ensure the proper disbursement and accounting of federal funds. In addition, districts must make certain equipment purchased with federal funds, including computing devices, meets the minimum requirements pursuant to UGG, 2 C.F.R. § 200.313(d)(1).

**WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEARS 2016-2017**

FINDINGS AND RECOMMENDATIONS

- 7. A comparative analysis of the amounts expended for each Title I funded school and corresponding school-based allocations reflected on the district's NCLB Consolidated Application disclosed significant variances.**

During the audit, the LEA was unable to furnish a copy of an analysis demonstrating that Title I funds were expended for eligible schools in accordance with Step 4, Title I Eligibility Page of the district's NCLB Consolidated Grant Application (Step 4). LEAs are required to spend funding allocations to run Title I programs at eligible schools as set forth by Step 4.

Our examination disclosed that over \$40,000.00 more in Title I funds were spent for the Frank W. Gavlak Elementary School than provided for by Step 4 and approximately \$40,000.00 less was expended at the Jefferson Elementary School. Such variances typically result when:

1. expenditures are not being tracked at the school level in the financial management system;
2. school names are not recorded on purchase orders and/or a single purchase order is utilized to acquire supplies for multiple schools without school by school accounting (i.e. how much was spent on supplies for each school);
3. less funds are expended at one or more eligible schools; or
4. there is excessive carryover.

These anomalies also illustrate why the OFAC has recommended LEAs use of school codes to monitor spending at Title I funds and to track school level expenditures for years, while other LEAs have opted to utilize school codes on their own. In order to comply with federal requirements of the Elementary and Secondary Act, as reauthorized by the Every Student Succeeds Act, the NJDOE has recommended LEAs integrate school codes in their financial management system effective with 2017-2018 school year.

Section 1113 of ESEA details the process for identifying, selecting and allocating Title I funds to eligible school attendance areas. UGG, 2 C.F.R. § 200.302(b)(5) stipulates that the financial management system of each non-Federal entity must provide for the comparison of expenditures with budget amounts for each Federal award.

Recommendation

The LEA must implement procedures to ensure that funds are expended for each Title I funded school in a manner consistent with Step 4 and Section 1113 of ESEA.

WALLINGTON BOARD OF EDUCATION
NCLB TITLE I AUDIT
FISCAL YEAR 2016-2017

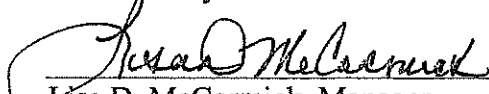
SCHEDULE OF RECOVERY DUE TO SEA

<u>Audit Finding</u>	<u>Recovery</u>
Number One	\$ 4,011.03
Number Two	<u>3,185.00</u>
Total Recovery Due to SEA	<u>\$7,196.03</u>

The check is to be made payable to "Treasurer, State of New Jersey" and mailed with the corrective action plan.

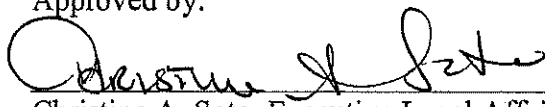
Christine A. Soto
Executive Legal Affairs Officer and Acting OFAC Director
Office of Fiscal Accountability and Compliance
State of New Jersey
Department of Education
PO Box 500
Trenton, NJ 08625-0500

Submitted by:



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

Approved by:



Christine A. Soto, Executive Legal Affairs Officer
Acting Director, Office of Fiscal Accountability and Compliance

Auditor

Angela Jefferies

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

NAME OF SCHOOL DISTRICT: WALLINGTON
 TYPE OF EXAMINATION: NCLB TITLE I AUDIT
 DATE OF BOARD MEETING: JANUARY 14, 2019
 CONTACT PERSON: JAMES ALBRO
 TELEPHONE NUMBER: (973) 777-4421

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
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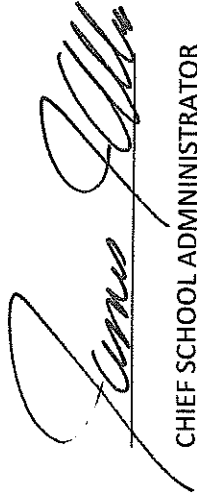
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|----|--|--|---|---|
| 1. | Expenditures totaling \$4,011.03 were incurred and charged to the Title I, Part A grant for ineligible beneficiaries, and thus, were not deemed to be reasonable and necessary | The LEA must improve procedures for the payment of expenditures related to the Title I, Part A program in accordance with the requirements of 2 C.F.R. § 200 et seq. | The LEA will issue separate purchase orders for Title and Non-Title expenditures. | Title I Coordinator and Title I School Principals
February 1, 2019 |
|----|--|--|---|---|

for the efficient performance of the federal program.

- | | | | |
|---|--|---|-------------------------|
| <p>2. Adequate documentation was not provided demonstrating that \$3,185.00 charged to the Title I, Part A program represent allowable costs.</p> | <p>The LEA must improve the procedures utilized to account for expenditures related to the Title I, Part A program in accordance with The requirements of 2 C.F.R \$ 200 et seq.</p> | <p>Time and Activity Reports for Title I Administrative Schools and Title I personnel will be modified to accurately reflect tasks, duties and responsibilities.</p> | <p>February 1, 2019</p> |
| <p>3. Appointments of Title I, Part A instructional personnel recorded in the board of education meeting minutes did not contain all of the required information.</p> | <p>The LEA must insure that all Title I employee appointments including their salaries and funding percentages, are recorded in the Board of Education meeting minutes documenting proper authorization of these expenditures.</p> | <p>All appointments to Title I personnel will include funding percentage for Title I employees as set forth by UGG, 2 C.F.R. \$ 200.403(g). Upon Board approval, the minutes will reflect the data.</p> | <p>February 1, 2019</p> |
| <p>4. Various expenditures charged to the Title I, Part A grant should have been allocated to the 2017-2018 project period.</p> | <p>The district must ensure Title I expenditures are allocated to the correct project period.</p> | <p>Future summer programs will be funded in the current fiscal year/project Period.</p> | <p>February 1, 2019</p> |
| <p>5. Title I funded personnel did</p> | <p>The LEA must develop</p> | <p>The district will modify</p> | <p>February 1, 2019</p> |


<p>not prepare detailed time and activity reports in a manner consistent with the requirements of UGG, 2 C.F.R. § 200.430(i) and department guidelines.</p>	<p>procedures to ensure Title I funded personnel prepare time and activity reports which conform to the requirements of UGG, 2 § 200.430(i) and department guidelines.</p>	<p>existing time and activity reports to be consistent with requirements of UGG 2 C.F.R. § 200.430(i) and department guidelines.</p>	<p>and Superintendent of Schools</p>
<p>6. Certain records were not maintained in accordance with departmental and Federal guidelines.</p>	<p>To facilitate an effective audit, LEA's must ensure the proper disbursement and accounting of federal funds. In addition, districts must make certain equipment purchased with federal funds including computer devices, meets the minimum requirements pursuant to UGG 2 C.F.R. § 200.313(d)(1).</p>	<p>Future reconciliation reports will ensure proper disbursement and accounting of all federal funds. Property records for technology inventory will be separated from district wide inventories and updated to meet required guidelines. Inventories will be Reconciled annually.</p>	<p>Title I Coordinator and Technology Coordinator February 1, 2019</p>
<p>7. A comparative analysis of the amounts expended for each Title I funded school and corresponding school-based allocations reflected on the district's NCLB Consolidated Application disclosed significant variances.</p>	<p>The LEA must implement procedures to ensure that funds are expended for each Title I funded school in a manner consistent with Step 4 ND Section 1113 of ESEA.</p>	<p>The LEA financial management system will track expenditures at the school level. All purchase orders will include school names. Purchase orders will be Separated as Title funding</p>	<p>Business Administrator, Accounts Payable and Title I Coordinator February 1, 2019</p>

and Non-Title funding sources.


CHIEF SCHOOL ADMINISTRATOR

1-15-19

DATE


BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

1-15-19

DATE