

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

**REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
REVIEW OF THE DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS
AS OF OCTOBER 14, 2011**

**REVIEW OF EXTRAORDINARY
AID FOR SPECIAL EDUCATION COSTS-FY 2011-2012**

**SHREWSBURY BOARD OF EDUCATION
MONMOUTH COUNTY
20 OBRE PLACE
SHREWSBURY, NJ 07702**

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REVIEW OF THE APPLICATION FOR STATE SCHOOL AID
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OFAC CASE # SAAU-1-13**

SCOPE

The review verified students on roll listed on the October 15, 2011 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 and Sent to Private Schools for Students with Disabilities, as applicable to this district. Low Income Enrollment and other appropriate categories as reported on the ASSA were 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, 2011.

FINDINGS

On Roll Full Time

The district reported 489 students, which the department verified. There was a reclassification of one student from special education to regular education status based on the review of individualized education programs (IEPs). See Exhibit A.

Private Schools for Students with Disabilities

The district reported three students, which the department verified.

Low Income Enrollment

The district reported three students which the department verified.

LEP Enrollment

The district reported one student. This student did not have an administered bilingual/ESL test for program eligibility for the 2011-2012 school year. No other multiple measures were presented to demonstrate the need for the students to continue in the program.

Speech Only Students

The district reported 42 students. The district presented IEPs for 41 verified students.

Transported Students-Regular

The district reported 48 students, which the department verified.

Transported Students-Special Education

The district reported three students, which the department verified.

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CONDITION OF RECORDS/STATE AID IMPACT

Supporting documentation submitted for the ASSA/DRTRS reports were maintained in an excellent manner. As a result, there was no state aid impact as a result of the review of the ASSA and DRTRS applications.

EXTRAORDINARY AID APPLICATION FY 2010-11

The district filed a 2011-2012 Application for Special Education Extraordinary Aid (EXAID) based upon costs in the amount of \$229,667 for three students. The itemized student costs exceeding \$55,000 as applicable for each student at a Private School for Students with Disabilities (Class 3 Placements) was reported as \$64,667, which was the actual basis for the Extraordinary Aid calculation totaling \$37,715. The OFAC auditors examined supporting cost documentation for the reported students and identified allowable costs totaling \$214,419 for three eligible students. Total allowable costs decreased by \$15,248. This results in a revised EXAID award of \$28,821. Therefore, the OFAC has determined a decrease to state aid in the amount of \$8,893.

RECOMMENDATIONS

The Office of Fiscal Accountability and Compliance recommends that:

1. The district cross reference special education student IEPs to the enrollment counts submitted on the ASSA;
2. the district report LEP students on the ASSA who have been tested for program eligibility based on N.J.A.C. 6A:15-1.3(c) or provide documentation of LEP Multiple Measures for program eligibility; and
3. specific attention be given after the submission of the EXAID application in the area of projected costs versus actual costs when changes become known.

Submitted by:



Robert W. Ortley, Manager
State Aid Audit Unit

Approved by:



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

2011-2012 OFFICE OF FISCAL COMPLIANCE CORRECTIVE ACTION PLAN



Name of District: Shrewsbury Borough School District
Type of Audit: Comprehensive Annual Financial Report (CAFR)
Date of Board Meeting: January 22nd, 2013
Contact Person: Tony Calandrillo, Director of Child Study Team
Telephone Number: (732) 747-0882 ext. 115

County: Monmouth **County Code:** 4770

Recommendation Number	Corrective Action Approved By the Board	Person Responsible For Implementation	Date of Implementation
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See below	February 19 th , 2013	Tony Calandrillo	Immediately
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1. The district will cross reference special education student IEPs to the enrollment counts submitted on the ASSA
2. The district will report LEP students on the ASSA who have been tested for program eligibility based on N.J.A.C. 6A:15-1.3(c) and or will document and provide documentation of LEP Multiple Measures for program eligibility
3. Specific attention will be given to any changes in projected costs versus actual costs that were included in the EX-AID application after the submission of the EX-AID application when changes become known.

_____ Date _____
 School Administrator Director of Child Study Team