

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

SCHOOL DISTRICT NAME Ridgefield Park COUNTY Bergen
 TYPE OF EXAMINATION Investigation of Extended Day Aftercare Program, OFAC Case No. INV-042-16
 DATE OF BOARD MEETING April 24, 2017 April 5, 2017
 CONTACT PERSON Eric W. Koenig
 TELEPHONE NUMBER 201-807-2642 FAX NUMBER 201-641-2203

RECOMMENDATION NUMBER	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	Sign in/out times will be monitored by placement of time sheets in the office with building principal or principal's designee monitoring procedures.	Memo to Faculty & Staff Outlining procedures. Building Principal will follow up with review of procedures at opening of faculty meeting.	Superintendent and Building Principals	Beginning first day of school annually.
2	Each school will utilize weekly sign-in/sign-out sheets disseminated from the Office of the Superintendent. All faculty and staff will follow established protocols for signing in and out daily. The Building Principal will verify with signature that time sheets are correct and send them digitally to the Office of the Superintendent. Time sheets will be archived hard copy for seven years as mandated.	Memo to Faculty & Staff Outlining procedures. Building Principal will follow up with review of procedures at opening of faculty meeting.		

Chief School Administrator [Signature] Date 4/6/17
 Board Secretary/Business Administrator [Signature] Date 4/6/17

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RECOMMENDATION NUMBER	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3	Original time sheets will be saved in each building until the end of the school year when they will be sent to the Central Office for archiving. The file box will be labeled with the date of archiving, the name and the date it can be disposed of. Prior to disposal a disposition request will be filed in the Central Office file bank. As a back-up, forms will also be saved electronically.	Memo to Building Principals with end-of-year checklist of procedures documenting need to send forms to Central Office. Memo at from Superintendent prior to the start of the year indicating how sheets are to be saved. Follow up at Admin Council.	Building Principal or designee or Superintendent designee to produce memo and checklist.	June 30 th annually

Chief School Administrator

4/6/17
Date

Board Secretary/Business Administrator

4/6/17
Date

**RIDGEFIELD PARK BOARD OF EDUCATION
712 LINCOLN AVENUE
RIDGEFIELD PARK, NJ 07660**

PHONE (201) 641-0800

FAX (201) 641-3363
E-Mail: msteinmetz@rpps.net

**Mr. Michael D. Steinmetz
Business Administrator/Board Secretary**

April 17, 2017

Mr. Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance
State of New Jersey
Department of Education
PO Box 500
Trenton, NJ 08625-0500

Re: Ridgefield Park School District – Extended Day Aftercare Program
OFAC Case #INV-042-16

Dear Mr. Cicchino:

Please find enclosed the Office of Fiscal Accountability and Compliance Corrective Action Plan for our school district.

If you have any questions, please feel free to contact me.

Thank you.

Sincerely,



Michael D. Steinmetz
Business Administrator/Board Secretary

MDS:rm

Enclosures

Mr. Wayne Demikoff
Mr. Eric W. Koenig



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

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

KIMBERLEY HARRINGTON
Acting Commissioner

March 28, 2017

Mr. Eric W. Koenig, Superintendent
Ridgefield Park School District
712 Lincoln Avenue
Ridgefield Park, NJ 07660

Dear Mr. Koenig:

SUBJECT: Ridgefield Park School District - Extended Day Aftercare Program
OFAC Case #INV-042-16

The New Jersey Department of Education, Office of Fiscal Accountability and Compliance (OFAC), completed an investigation in the Ridgefield Park School District (District) regarding the Extended Day Aftercare program. The review, detailed in the attached Report of Examination, identifies issues to be addressed by the District. Please provide a copy of the report for each board member.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," pursuant to N.J.A.C. 6A:23A-5.6, the Ridgefield Park Board of Education is required 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 at a public meeting and the board approved a corrective action plan (CAP) which addresses the findings raised in the report and/or submit an appeal of any findings in dispute. A copy of the resolution and the approved CAP and/or notice of intent to appeal must be sent to this office within 10 days of adoption by the board. 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 CAP on your school district's website. Should you have any questions, please contact Thomas C. Martin, Manager, Investigations Unit, at (609) 633-9615.

Sincerely,


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

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Attachments

c: Robert Bumpus Norah Peck
Michael Yaple Timothy G. Boney
David Saenz Wayne Demikoff
Glenn Forney Stephen Eells

www.nj.gov/education

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
INVESTIGATIONS UNIT

RIDGEFIELD PARK SCHOOL DISTRICT
EXTENDED DAY AFTERCARE PROGRAM
OFAC CASE #INV-042-16

REPORT OF EXAMINATION
MARCH 2017

RIDGEFIELD PARK SCHOOL DISTRICT EXTENDED DAY AFTERCARE PROGRAM

INVESTIGATIVE SUMMARY

The Ridgefield Park School District (District) allows for an Extended Day Aftercare (EDAC) program to be provided in various District schools.

The EDAC provider is a third-party entity known as RP After School Program, Inc. (RP Aftercare). The president of RP Aftercare is also a District employee.

The Office of Fiscal Accountability and Compliance (OFAC) investigation included a review, analysis and confirmation of information found within various documents, interviews with the superintendent of the District, the president/owner of RP Aftercare, and meetings and conferences with the State monitor assigned to the District.

The focus of the OFAC investigation was:

1. The District employees who were also employed by RP Aftercare.
2. Lack of detailed time keeping documents.
3. Failure to comply with the Records Retention and Disposition Schedule.

1. RP Aftercare Program

Prior to the OFAC's investigation, a State monitor was assigned by the New Jersey Department of Education to the District. The OFAC investigator met with the State monitor who advised that he had documents for the OFAC's review and consideration concerning the District's EDAC program.

A review of those documents revealed that some District employees were also employed by RP Aftercare. More specifically, those documents revealed that the District EDAC program began at 3:00 p.m., although the pertinent District employees' workday (for most of the District employees who also worked for RP Aftercare) ended at 3:30 p.m. Thus, in a number of instances, the District employees, who were also employed by RP Aftercare, would begin working for RP Aftercare at 3:00 p.m. while still on the clock with the District, since their workday was scheduled to end a half-hour later, at 3:30 p.m.

In a memorandum to the District superintendent, dated September 22, 2016, the State monitor directed the superintendent to prepare a memorandum to all District principals directing them that "no employee will be allowed to leave before 3:30 PM to work in the RP After-School Program."

The RP Aftercare program has been operating in the District since approximately September 2012. At any given time, approximately 10 to 20 District employees work[ed] for RP Aftercare.

During an interview of the superintendent, he confirmed this time-overlap situation and further confirmed that this had been an on-going practice. He also reviewed various documents concerning, among other things, the overlap situation and did not dispute their contents. These documents include, but are not limited to, correspondence from the State monitor to the superintendent, memorandums from the superintendent to school principals and email correspondence.

The president/owner of RP Aftercare initially confirmed that District/RP Aftercare employees would be on the clock at approximately 3:00 p.m. for RP Aftercare while still working on the clock for the District. He then modified his response by explaining that District employees would "very rarely" get to RP Aftercare at 3:00 p.m., and finally said, "probably never" but he "paid them anyway."

Conclusion

The OFAC investigation revealed there were District employees who were also employed by RP Aftercare. An overlap of work hours resulted when District employees would begin working for RP Aftercare at 3:00 p.m., while still on the clock for the District, given that their workday was scheduled to end a half-hour later, at 3:30 p.m.

Recommendation

The District is directed to prepare and submit a corrective action plan (CAP) to the OFAC which should outline procedures as to how the District will track the start and ending work hours for its employees.

2. Lack of detailed time keeping documents

In memorandums from the State monitor to the superintendent, dated September 18, 2016, and September 22, 2016, the State monitor addressed the issue of sign-in/sign-out information pertaining to the District employees.

The OFAC review of these documents, in particular the sign-in/sign-out information with respect to the District employees who also worked for RP Aftercare, meetings and discussions with the State monitor and the superintendent's interview, confirmed a lack of a uniform document format being used in the District. In particular, there was no uniform document or procedure in regard to sign-in/sign-out times. On September 22, 2016, the State monitor directed the superintendent to prepare a written memorandum to the District principals reflecting that employees "will sign in, the time in and out, not just initial each. Also, each week the principals will sign each sheet signifying that he/she has reviewed the sheets and is certifying that they are accurate."

This directive applied to all District employees, including those employed in the RP Aftercare program. The directive was a result of the State monitor's concern that there were "no standard procedures to validate the payment of staff." In a memorandum from the superintendent to the State monitor, dated September 28, 2016, the superintendent stated, "Moving ahead all schools will utilize the newly constructed sign-in/sign-out sheets that were given your approval."

The OFAC investigator has confirmed with the State monitor that more detailed sign-in/sign-out sheets have been drafted to show the applicable school and pertinent sign-in/sign-out times.

Conclusion

The format of the previously used sign-in/sign-out documents lacked the specificity necessary to document the time the District employees ended their District work hours and began their work hours with RP Aftercare.

Recommendation

The District should continue to use the newly formatted sign-in/sign-out documents. The District is directed to prepare and submit a CAP to the OFAC regarding how it will implement its use of the newly formatted sign-in/sign-out documents.

3) Failure to comply with the Records Retention and Disposition Schedule

During the OFAC investigator's interview of the superintendent, he was asked where the time sheets from previous years were stored. The superintendent responded, "We didn't have a habit of keeping these, so at the end of the year they would be discarded."

The superintendent stated that the records are now being saved. He was not sure if they were being saved by electronic scanning, by retaining the original hard copies or both.

Such records should be retained in the agency for seven years. After the required retention period, but before they can be disposed of, there must be an approved disposition request. The District should adhere to the provisions set forth in N.J.S.A. 47, et. seq. and N.J.A.C. 15:3, et. seq. which is the statutory and regulatory authority for records retention and disposition. The State of New Jersey, Department of the Treasury, Division of Revenue and Enterprise Services, Records Management Services is the agency responsible for records retention, destruction, and other document-related issues for state, county, and municipal governments.

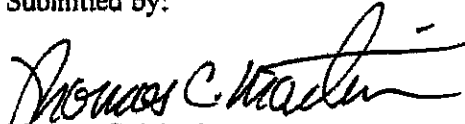
Conclusion

The time sheets should have been retained and disposed of in accordance with the applicable laws.

Recommendation

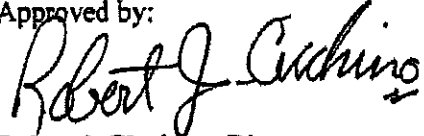
Although the superintendent indicated that the pertinent records are now being retained, the District is directed to prepare and submit a CAP to the OFAC regarding how it will implement procedures which adhere to the applicable provisions of N.J.S.A. 47, et. seq. and N.J.A.C. 15:3, et. seq.

Submitted by:



Thomas C. Martin, Manager
Investigations Unit

Approved by:



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

Investigator:

Timothy G. Boney

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

PROCEDURES FOR LEA/AGENCY RESPONSE
CORRECTIVE ACTION PLAN AND RECONSIDERATION 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, within 10 days of adoption of the resolution, seek an OFAC reconsideration of any disputed finding(s).

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 reconsideration process must be used. After the reconsideration is settled, a corrective action plan must be filed for any finding upheld during the reconsideration 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.

Reconsideration Process:

The reconsideration process is used to contest disputed findings.

Within 10 days of the board's adoption of the resolution approving a reconsideration 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 Reconsideration must indicate the finding(s) in question.

The Request for Reconsideration must be in writing and the LEA/Agency must present any supporting documentation for the reconsideration. Subsequent to the submission of the Request for Reconsideration, 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.

RIDGEFIELD PARK PUBLIC SCHOOLS
Ridgefield Park, N.J.

FP:#98 - 4/5/17

OFAC INVESTIGATION/

Motion by Trustee Quozzo

Seconded by Trustee Martinez

CORRECTIVE ACTION PLAN

RESOLVE that the Board of Education, on the recommendation of Mr. Eric W.

Koenig, Superintendent of Schools, approves the review of the OFAC Report,

Case No. INV-042-16 Ridgefield Park School District-Extended Day Aftercare

Program, and accepts the Corrective Action Plan addressing the recommendations

made. The plan and findings will be posted on the district website.

Vote: Ayes: Trustees: Ruby-Blue, Merritt Butler, Cooney, Quozzo, Rytros,
Kraljic, Lingle, Martinez, Thiemann and President DeSantis

CERTIFICATION

This is to certify that the above is a true and accurate copy of the
original resolution passed by the Board of Education at the Public
Meeting held on April 5, 2017



Michael D. Steimetz

Board Secretary/Business Administrator