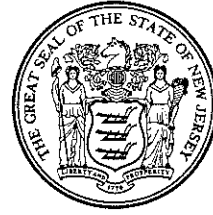

**New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor**



Asbury Park School District

July 1, 2009 to December 31, 2010

**Stephen M. Eells
State Auditor**

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The Honorable Sheila Y. Oliver
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Enclosed is our report on the audit of the Asbury Park School District for the period of July 1, 2009 to December 31, 2010. If you would like a personal briefing, please call me at (609) 292-3700.

Stephen M. Eells
State Auditor
April 18, 2011

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Scope

We have completed an audit of the Asbury Park School District for the period July 1, 2009 to December 31, 2010. We focused primarily on the purchasing and payroll functions of the district. We also reviewed the Early Childhood and Supplemental Educational Services programs administered by the district.

The district provides regular and special education services to approximately 2,100 pre-kindergarten to twelfth-grade students. Total reported general fund expenditures were \$70.2 million and \$68.0 million in fiscal years 2009 and 2010, respectively. The state funds approximately 85 percent of district expenditures. Since November 2007, the Commissioner of Education has appointed state monitors to oversee fiscal operations of the district.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the school district's programs, were reasonable, and were recorded properly in the accounting system. Another objective was to determine contributing factors to the district's high cost per pupil.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section I, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, supplemental educational services guidelines, and policies of the school district. Provisions that we considered significant were documented and compliance with those requirements was verified by interview, observation, and through our samples of financial transactions. We read the school district budgets and board minutes, reviewed financial trends, and interviewed school district personnel to obtain an understanding of the programs and the internal controls. In addition, we reviewed annual audit reports issued by public school accountants.

Both a statistical and nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions, as well as internal control and compliance attributes. Sample populations were sorted and transactions were randomly and judgmentally selected for testing.

Conclusions

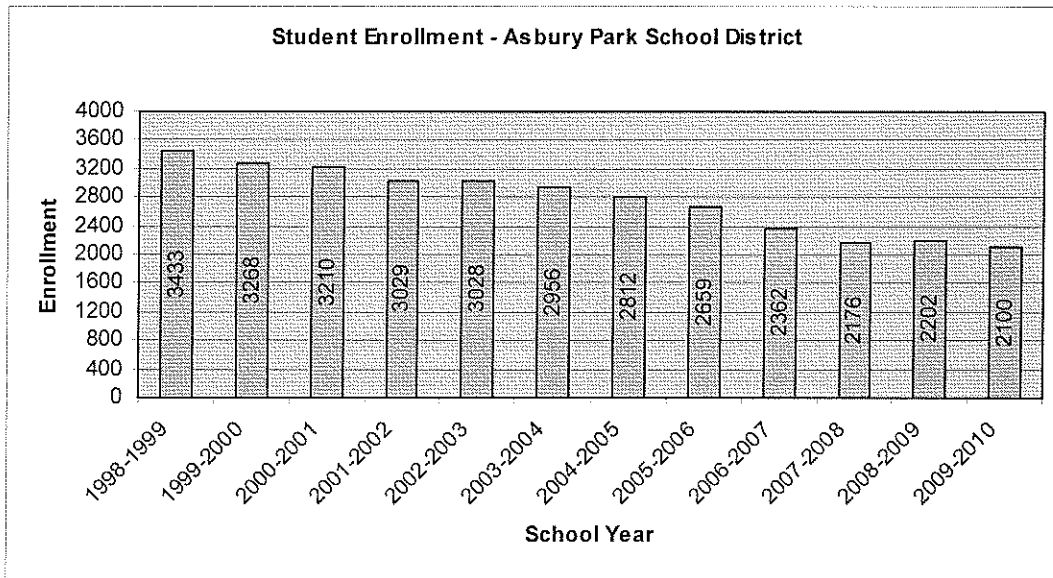
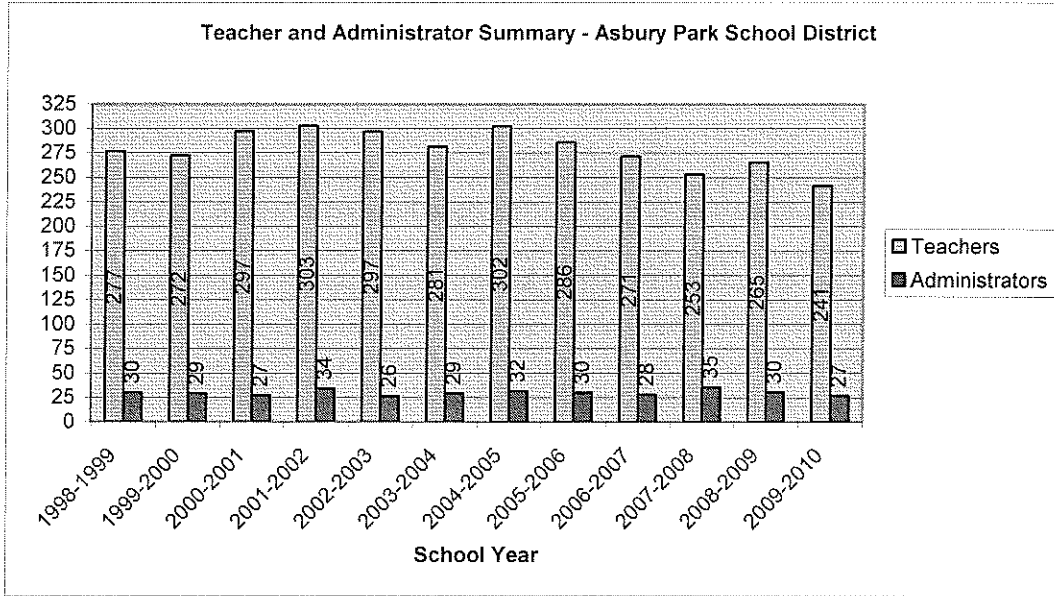
We found that financial transactions included in our testing were related to the school district's programs and were properly recorded in the accounting system. However, the overall cost per pupil was unreasonably high. In making these determinations, we noted certain internal control weaknesses meriting management's attention in the areas of early childhood, supplemental educational services, system access, leave time, telecommunications, and health benefits. We also identified a number of areas contributing to the district's high cost per pupil.

Cost Per Pupil

The district has the highest cost per pupil in the state for K-12 districts.

The Department of Education, using information supplied by the school districts, issues an annual Comparative Spending Guide (CSG), which allows officials and the public the opportunity to review and compare various components of a school district's annual expenditure and appropriation data to other similar districts in the state. The CSG excludes certain costs to provide an unbiased comparison among districts. Examples of these costs include tuition paid to providers for preschool, expenditures funded by restricted grants, and tuition payments to other districts and private schools. The CSG is divided into groups based on operating type and projected enrollment. Asbury Park School District was included in the comparison of SDA districts, formerly known as Abbott districts. We reviewed the March 2010 CSG, which provides three years of comparative data and includes actual expenditure amounts for 2007-2008 and 2008-2009 school years and budget amounts for the 2009-2010 school year. The district had the highest cost per pupil in each of the last three school years. The district's 2009-2010 budgeted cost per pupil totaled \$24,306 and was \$7,800 greater than the state average for SDA districts. We also obtained the district's 2010-2011 school year budget dated April 12, 2010 and noted that the cost per pupil for 2009-2010 was revised and increased \$2,476 to \$26,782. The 2010-2011 estimated cost per pupil is \$4,692 less than the 2009-2010 revised amount. The district reduced staff by 64 employees at the end of the 2009-2010 school year that contributed to the reduction in the 2010-2011 estimated cost per pupil. Although the 2010-2011 estimated cost per pupil is less than the prior year, it is approximately \$5,600 higher than the 2009-2010 average for SDA districts. As part of our audit, we identified contributing factors for the high cost per pupil at the district. While not the only factors, we believe the following issues play a part in the high cost per pupil for the district.

We performed an analysis of Department of Education data and, as noted in the charts on the following page, found that teacher and administrator staffing levels have declined 13.0 percent and 10.0 percent, respectively, over the past 12 years. Enrollments declined 38.8 percent over the same period.



We noted the following based on our review of the March 2010 CSG.

- Asbury Park’s student-to-teacher ratio was 8.7 (students) to 1 (teacher). The district had the second lowest ratio, ranking 30th out of 31 schools in the operating category of SDA districts. The average ratio for this operating category was 12 to 1, and the state’s average ratio for K-12 districts was 12.4 to 1.
- Asbury Park’s student-to-administrator ratio was 78.3 (students) to 1 (administrator). The district had the second lowest ratio, again ranking 30th out of 31 schools in the operating category of SDA districts. The average ratio for this operating category was 141.5 to 1, and the state’s average ratio for K-12 districts was 164.3 to 1.

- Asbury Park's legal cost per pupil was \$174. The district had the highest legal cost per pupil ranking 31st out of 31 schools in the operating category of SDA districts. The average cost for this operating category was \$37, and the state's average ratio for K-12 districts was \$33. In accordance with N.J.A.C. 6A:23A-5.2, districts with legal costs that exceed 130 percent of the statewide average per pupil cost (\$46) are required to implement procedures to reduce these costs. According to management, these procedures have been implemented near the end of calendar year 2010. Annual legal payments made during fiscal years 2008 to 2010 averaged \$390,000.

The district should make a determination on the efficient use of its school buildings because of declining enrollment and excess capacity. Currently, the district operates three elementary schools. The district operated with two elementary schools when one (Barack Obama) was closed for remediation during the 2007-2008 school year. According to the district's long-range facilities plan, total capacity of the three elementary schools is 1,788 students. However, enrollment as of September 2010 for these schools was only 1,208 students. Two of these schools have a combined capacity of 1,364 students. It may be possible to consolidate schools and operate more efficiently.

School	Student Capacity	Enrollment September 2010	Current Excess Capacity
Barack Obama Elementary School	424	427	-3
Bradley Elementary School	658	292	366
Thurgood Marshall Elementary School	706	489	217
Asbury Park Middle School	597	362	235
Asbury Park High School	651	434	217
Totals	3,036	2,004	1,032

Recommendation

We recommend that the district continue to make efforts to reduce its cost per pupil while providing a sound education to its students. The district should determine whether it would be beneficial to consolidate elementary schools. This action may improve student-to-teacher and student-to-administrator ratios. Also, the district should make efforts to lower its legal expenses.

Early Childhood Program

The monitoring of the Early Childhood Program should be improved.

Pursuant to the School Funding Reform Act of 2008 the district provides a free full-day preschool program for all three-year-old and four-year-old students. The district's Early Childhood Program budget for the 2009-2010 school year was approximately \$8.4 million. As of October 2010, services were provided by six contracted providers for 470 students and four in-district classrooms for 60 students. The final payment calculation to each provider is based on the lower of an approved budget or actual year end expenditures submitted by the provider in comparison to year-to-date payments. Our review of the Early Childhood Program noted the following issues.

Final Payment

Final payment reconciliations should be prepared timely.

As of December 31, 2010, the 2009-2010 school year final payment reconciliations have not been completed by the district. Per the contract, final payments are required to be issued after receipt and analysis of the year end expenditure report, but no later than six weeks after the report is submitted. We noted that five of the six contracted providers received ten payments that equaled their total budget. Since the district did not complete final payment reconciliations and analyses of year end expenditure reports, we could not determine if 2009-2010 school year final payments were proper.

Overpayments/Supervision

Payment calculations should be reviewed.

Since final payment reconciliations were not completed for the 2009-2010 school year, we reviewed the 2008-2009 school year final payment reconciliations for the six contracted providers. Based on our review, a provider was overpaid \$25,200 and another was overpaid \$7,500. Enrollment adjustments were not factored in when calculating the final payment for the provider overpaid \$25,200. The provider expenditure report amounts did not match the expenditure amount recorded in the final payment calculation for the provider overpaid \$7,500. Supervisory review of the district's payment calculations was not always performed and may have contributed to these overpayments.

Attendance Records

Attendance records should be kept on file by the district.

The provider contract states the providers must submit student attendance reports monthly. Attendance reports are used to adjust provider payments when average daily enrollment falls below 93 percent of the contracted slots. Our review of 2009-2010 school year attendance records for three providers disclosed attendance reports were not on file for seven of ten months

for two providers and six of ten months for the other provider. We were unable to determine from district records whether the monthly payments should have been reduced for these three providers.

Enrollment Records

The district should maintain accurate enrollment records.

Pursuant to N.J.A.C. 6A:13A-10.1, the district shall establish procedures to verify enrollment for contracted providers. As part of the district's enrollment procedures, eligible students are entered into the district's student information system. We compared March 2010 attendance reports for two providers and June 2010 attendance reports for one provider to the district's student information system. Our review revealed that 40 of the 271 students were not recorded in the student information system. In addition, ten students were not entered accurately in the system. Incomplete records may have an effect on certain system generated reports used by the district and the district's ability to obtain accurate and reliable student demographics of the early childhood program. We tested enrollment documentation for these 50 students. Although all were eligible, the enrollment records for 12 students were not on file at the district.

Recommendation

We recommend that the district:

- Process payments to providers accurately and ensure appropriate supervisory review.
- Recoup the \$32,700 in provider overpayments for the 2008-2009 school year.
- Complete final payment reconciliations for the 2009-2010 school year and recoup any overpayments.
- Maintain all provider attendance reports as evidence supporting payments to providers.
- Ensure that all student records are maintained and entered accurately in the student information system.

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Supplemental Educational Services

Monitoring over supplemental educational services should be enhanced.

The Federal No Child Left Behind Act of 2001 authorizes Title I schools to provide supplemental educational services (SES) to students in districts that have not met academic achievement targets for three or more years. These services include additional instruction in the form of after school tutoring designed to increase the academic achievement of financially eligible students. Services are offered through providers that are approved by the state Department of Education (DOE). The district's SES federally funded Title I per pupil amount for the 2009-2010 school year was \$1,731. During fiscal year 2010, the school district paid seven providers approximately \$940,000 for SES tutoring. We tested two providers that received \$463,000 in fiscal year 2010.

- Provider rates are approved by the DOE through a vendor application process. During fiscal years 2009 and 2010, one of the sampled vendors billed and was paid at an incorrect higher hourly rate. The students who received services from this vendor could have received 1,900 additional tutoring hours (valued at approximately \$114,000) if the correct rate was paid. In addition, we noted a \$168,000 purchase order issued in August 2009 (fiscal year 2010) for services rendered in December 2008 (fiscal year 2009). Proper internal controls require the issuance of a purchase order before services are rendered.
- The other sampled vendor providing tutoring services was not approved by the DOE to provide services in Monmouth County where the district is located. The vendor, on its SES application, cited a 7 to 1 student-teacher ratio. We summarized attendance sheets for one elementary school during the months of January and February 2010, and noted 56 of the 247 tutoring sessions exceeded the approved 7 to 1 ratio. For example, one class had 12 students on the roster with only one teacher listed.

Although allowed by federal regulations, we identified a significant number of the contracted vendors' employees were also district employees, particularly teachers and secretaries. The district should be aware of district employees working for the SES providers to identify potential conflicts, such as conducting provider business during school hours and endorsing provider services.

Recommendation

We recommend the district:

- Monitor supplemental educational services to ensure that it operates in accordance with state and federal guidelines.
- Recoup service overpayments for fiscal years 2009 and 2010.

- Only contract with providers that are approved to provide services in the district.
- Issue purchase orders for SES services prior to services being rendered.
- Ensure that there is no conflict of interest for district employees working for SES providers.



System Access and Segregation of Duties

Access controls within the accounting systems should be reviewed periodically.

The district utilizes the “GAAP” and “Payroll” systems to process financial transactions. These systems were developed by the district’s Information Technology Center. GAAP is a double entry accounting system that maintains accounting activity for the district. The Payroll system provides payroll accounting, preparation of checks, and the maintenance of personnel data for district employees. N.J.A.C. 6A:23A-6.5 requires segregation of the functions of human resources and payroll, as well as, the functions of purchasing and accounts payable. There are instances where employee system access levels for these functions are not properly segregated. We noted nine employees have system edit access for both human resources and payroll functions. Four of these employees are responsible solely for human resource functions and one employee is the payroll clerk. In addition, six employees have system edit access for both purchasing and accounts payable functions. One of these employees is the accounts payable clerk. We also noted that the same individual who processes the payroll receives and distributes payroll checks. This enhances the risk of inappropriate transactions; however, our testing revealed no fraudulent transactions.

Additionally, we noted system access for three individuals was not deleted upon employee separation. When we brought this issue to management’s attention system access was deleted. In addition, contrary to N.J.A.C. 6A:23A-6.7, the district does not utilize user access request forms when granting or modifying employee access to the systems. These request forms would provide supervisory authorization and would identify system access privileges based on employee job responsibilities.

Recommendation

We recommend the district:

- Segregate employee access functions of human resources/payroll and purchasing/accounts payable.
- Evaluate system access levels annually and promptly delete employee access upon termination.
- Discontinue payroll clerk’s physical access to payroll checks and reassign check distribution to an individual independent from human resources or payroll functions.

- Utilize user access request forms.



Leave Time and Employee Contracts

Critical Illness Days

Critical illness days should be clearly defined and require documentation.

In addition to 12 regular sick leave days, employees are allotted three “Critical Illness in the Family” days to use per year. According to the negotiated agreement, these days are to be used in the case of critical illness of a parent, brother, sister, husband, wife, or child, irrespective of residence or for the critical illness of a relative who is a member of the staff member’s household. The agreement does not clearly define a critical illness and does not require medical documentation to be submitted for these absences. The total number of critical illness days used during fiscal year 2010 was approximately 1,300, a usage rate of 75 percent for the district’s 584 employees. Usage rates averaged 77.2 percent for fiscal years 2008 and 2009. In contrast to regular sick leave, which is allowed to be carried from year to year, these days must be used by year end or they are forfeited. Sixty percent of employees used all three critical illness days in fiscal year 2010. The three days that may have been charged to regular sick leave would have been carried forward at year’s end into the sick leave balance. The carrying forward of days may increase the liability due to the employee upon retirement. The maximum payout for sick leave upon retirement is set at \$15,000 for professional staff and \$12,000 for non-professional staff. The district may also incur additional substitute teacher costs replacing teachers on critical illness leave.

Vacation Carry Forward Calculations

The district should avoid manual calculations of vacation leave balances.

Employees may carry a maximum aggregate carry forward vacation balance of ten days with specific approval from the Superintendent. We noted manual adjustments are made to employee vacation balances to account for days carried forward into the next fiscal year based on employee assertions of available days. We tested the vacation carry forward process and noted that 7 of 23 sampled employees had incorrect vacation balances totaling 41.5 days.

Vacation Balance and Work Arrangement

The district should determine the appropriateness of one employee’s vacation balance and document the work arrangement.

We noted one employee had an accrued vacation balance that is not consistent with the negotiated agreement. This individual has been a district employee since 1977 and had a balance of 113.5 vacation days at June 30, 2010. The employee pays union dues to the Asbury Park Education Association. Language was inserted into the 1983-1984 negotiated agreement

and yearly agreements thereafter to cap an aggregate balance of ten days to be carried yearly. No special approval has been presented for this individual to carry the balance currently accrued. In addition, this employee works exclusively from home. We requested but were not provided current documentation to substantiate this work arrangement, and it was not included in the employee's job description. Working from home creates additional workers' compensation insurance risk for the district.

Employee Contracts

The district should generate contracts for all employees.

We noted four non-teaching employees who did not have employee contracts. The State Monitor also identified at least 23 other employee contracts that he deemed unacceptable. Employee contracts should be generated for all employees in order to document what compensation and benefits an employee receives.

Recommendation

We recommend the district:

- Clearly define a critical illness and require medical documentation for critical illness days as part of the next negotiated agreement.
- Modify procedures to calculate vacation leave balances accurately.
- Document the work arrangement for the employee currently working at home and determine the appropriateness of the vacation balance.
- Develop contracts for all employees to specifically outline benefits each employee is entitled to receive, such as sick and vacation leave, and holidays.

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Telecommunications

Telecommunications usage should be reviewed for cost savings.

The district paid approximately \$400,000 for telephone services during fiscal year 2010. The district completed an internal review of active telephone lines in March 2010 that identified 149 phone lines that were no longer utilized. Management has not taken action to disconnect these lines. Based on our analysis, we identified a cost savings of approximately \$40,000 annually if these lines were disconnected. In addition, approximately \$24,000 was paid during fiscal year 2010 for 27 district-issued cell phones. Ten cell phones were used an average of less than 50 minutes per month.

Recommendation

We recommend the district:

- Disconnect the 149 phone lines that are no longer utilized.
- Periodically review reports generated by the telephone vendor and determine the continued need for land-based telephone lines that are not being used.
- Evaluate the cost of service for minimally used cell phones and make a determination as to the need for each of these phones.

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Health Benefits

Cost savings can be realized by reviewing monthly bills.

We reviewed employee enrollment in the State Health Benefits Plan and dental insurance plans. There are approximately 460 employees on the September 2010 benefit rolls. The district pays approximately \$467,000 and \$20,000 monthly for health and dental benefits, respectively. We found the process for monitoring benefit billings and enrollments is in need of improvement. We compared health benefit bills to the district employee listing and noted the following errors.

- The district was billed for 13 months for one individual who was not an employee. This individual was an employee of another public school district.
- An employee who was suspended without pay remained on the bill incorrectly for five months.
- There was a one month delay in the removal of two terminated employees.

We also compared dental benefit bills to the district employee listing and noted the following errors.

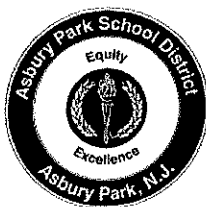
- Four terminated employees remained on the September 2010 bill. Two of these employees were terminated in March 2009.
- Two employees were identified on the bill as “COBRA” for fifteen months. The district paid approximately \$1,400 for these COBRA billings, which should have been reimbursed by the employees.
- One employee was suspended without pay and should have been removed from the bill.

The district paid premiums totaling \$15,000 for these health and dental enrollment errors. During the course of our audit, the school district was able to recoup \$10,000 of these premiums.

Recommendation

We recommend the district periodically reconcile the health and dental bills to employee rosters to ensure only eligible employees are enrolled and to remove ineligible employees timely.

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Dr. Denise M. Lowe, Superintendent

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Director of Administrative Services

William J. Shannon
Director of Special Services

Corey J. Lowell, CPA
Business Administrator/Board Secretary

April 7, 2011

Mr. Stephen M. Eells
Office of the State Auditor
125 South Warren Street
PO Box 067
Trenton, New Jersey 08625-0067

RE: District Response to Audit Report

The Asbury Park Board of Education has received and reviewed the audit report dated March 25, 2011. Below are responses to the audit comments and recommendations:

We recommend that the district continue to make efforts to reduce its cost per pupil while providing a sound education to its students. The district should determine whether it would be beneficial to consolidate elementary schools. This action may improve student-to-teacher and student-to-administrator ratios. Also, the district should make efforts to lower its legal expenses.

The District receives 89% of its revenue from the State and utilizes a minimum tax levy. The district attempts to prudently spend the resources that are made available. Also, on March 17, 2011, State Monitor Bruce Rodman issued a memo to the Asbury Park Board of Education ordering the relocation of the students from the Barack H. Obama Elementary School to the Bradley Elementary School and Thurgood Marshall Elementary School. This action will result in the elimination of 26 positions in the district. In addition, the district has begun an aggressive campaign to recruit and retain students for kindergarten. These two actions should improve student-to-teacher ratios.

The District has made successful efforts to reduce its legal fees over the past two years and has issued a request for proposals for legal services for the 2011-2012 school year in an effort to ensure that required services are obtained at a competitive price.

LISTEN.....LEARN.....LEAD

We recommend that the district:

- **Process payments to providers accurately and ensure appropriate supervisory review.**
- **Recoup the \$32,700 in provider overpayments for the 2008-2009 school year.**
- **Complete final payment reconciliations for the 2009-2010 school year and recoup any overpayments.**
- **Maintain all provider attendance reports as evidence supporting payments to providers.**
- **Ensure that all student records are maintained and entered accurately in the student information system.**

The Business Administrator will work with the Supervisor of Early Childhood to improve monitoring of the program. The Supervisor of Early Childhood now signs off on monthly payments to providers. The overpayments were due to mathematical errors and the calculation template has since been revised. The Early Childhood Fiscal Specialist is working on the 2009-2010 reconciliations. Due to staff turnover, the attendance reports were not immediately available for inspection; however, they were subsequently obtained from the providers and made available for inspection by the OLS auditors. Procedures have now been put in place to collect and maintain the attendance reports and student records.

We recommend the district:

- **Monitor supplemental education services to ensure that it operates in accordance with state and federal guidelines.**
- **Recoup service overpayments for fiscal years 2009 and 2010.**
- **Only contract with providers that are approved to provide services in the district.**
- **Issue purchase orders for SES services prior to services being rendered.**
- **Ensure that there is no conflict of interest for district employees working for SES providers.**

During the 2009-2010 school year, the District added an SES manager to oversee operations on a part time basis. During the 2010-2011 school year, this position was made full time due to the onerous task of monitoring this Federal program.

The District disagrees with the auditor's conclusion that there was any overpayment to any provider. The auditors referred to the NJDOE website for the provider's application which enumerated that certified teachers would be billed at one rate while non-certified tutors would be billed at a lower rate. The District had no way of knowing which of the provider's tutors were certified or not certified. The District does not review qualifications of provider's tutors. Regardless, while the case could be made that the students were entitled to more hours, the fact remains that the services were provided and the provider was owed money as per their contract and purchase order with the district.

Purchase orders are now issued for the total estimated per pupil rate and estimated enrollment and monitored by the SES Manager. The SES Manager instructs all providers of the SES guidelines and district policy that no provider business should be conducted during school hours or students recruited for a particular service. In addition, the SES Manager recently conducted an investigation into such an allegation and found the accusation was baseless.

We recommend the district:

- **Segregate employee access functions of human resources/payroll and purchasing/accounts payable.**
- **Evaluate system access levels annually and promptly delete employee access upon termination.**
- **Discontinue payroll clerk's physical access to payroll checks and reassign check distribution to an individual independent from human resources or payroll functions.**
- **Utilize user access request forms**

The Business Administrator annually reviews access levels for district employees. In addition, the Information Technology Center requires such a review for each of its clients in addition to verifying authorized check signers. However, the business office will institute a semi-annual review in order to verify mid-year changes to user access. The District has reassigned check distribution to an independent individual. The District will put user access request forms into place in conjunction with the new budget year.

We recommend the district:

- **Clearly define a critical illness and require medical documentation for critical illness days as part of the next negotiated agreement.**
- **Modify procedures to calculate vacation leave balances accurately.**
- **Document the work arrangement for the employee working at home and determine the appropriateness of the vacation balance.**
- **Develop contracts for all employees to specifically outline benefits each employee is entitled to receive, such as sick and vacation leave, and holidays.**

In December 2010, the Superintendent issued a memo to all staff regarding the use of critical illness days which has had a positive impact on staff attendance. This is an item subject to collective bargaining. The Business Office will work with Human Resources and the Information Technology Center to address the manual calculations of vacation leave balances. Regarding the "employee working at home", this employee has submitted retirement papers effective June 30, 2011. Contracts have been put in place for all non-bargaining unit employees.

We recommend the district:

- **Disconnect the 149 phone lines that are no longer utilized.**
- **Periodically review reports generated by the telephone vendor and determine the continued need for land-based telephone lines that are not being used.**
- **Evaluate the cost of service for minimally used cell phones and make a determination as to the need for each of these phones.**

The District is in the process of disconnecting phone lines in blocks. This process has to be done carefully and deliberately so as not to disconnect alarm monitoring lines or elevator phones that do not have activity but must remain in place for safety purposes. The Superintendent and the Chief Information Technology Officer will review cell phone usage and make need determinations on an annual basis.

We recommend the district periodically reconcile the health and dental bills to employee rosters to ensure only eligible employees are enrolled and to remove ineligible employees timely.

The District received a refund for the individual who was on Asbury Park's medical bills. This was due to a data entry error by the New Jersey School Employees Health Benefits Plan (SEHBP). The error was discovered by staff in the business office upon reviewing the monthly bills. They worked with SEHBP to obtain the refund of premiums.

The Business Office took over health benefits in July 2010 and has been dividing the task between several employees in order to improve operations. The bill is reviewed monthly by the Accountant who compares the bills to the monthly payroll roster. Any differences are investigated and corrected if necessary. No anomalies were detected on the invoice for March 2011.

We appreciate the thorough work done by the auditors from the Office of Legislative Services from July 2010 to December 2010. We believe your recommendations will improve our efficiency and effectiveness in providing the best education possible for the students of Asbury Park. We have already implemented several of the procedures recommended by your team and will continue to research ways to do so in the future.

Sincerely,



Dr. Denise Lowe
Superintendent of Schools



Corey J. Lowell, CPA
Business Administrator/Board Secretary

pc: Members of the Board of Education