



**STATE OF NEW JERSEY
OFFICE OF THE STATE COMPTROLLER**

INVESTIGATIVE REPORT

***FRAUDULENT SCHOOL LUNCH
PROGRAM APPLICATIONS FILED BY
PUBLIC EMPLOYEES***

**A. Matthew Boxer
COMPTROLLER**

July 17, 2013

TABLE OF CONTENTS

I.	Introduction.....	1
II.	Background.....	1
III.	Methodology.....	3
IV.	Summary of Investigative Results	5
V.	Investigative Findings.....	7
	A. Pervasiveness of NSLP False Statements	7
	B. Specific Instances of False Statements	9
	1. Elected School Board Members.....	9
	2. School District Employees.....	11
	3. Other Public Employees	13
	C. Causes of Program Fraud.....	15
	1. Design of the Program	15
	2. Administration of the Program	16
	3. Recruitment by School Districts	18
	4. Automatic Eligibility	19
VI.	Recommendations.....	19
VII.	Referrals.....	21

I. Introduction

The National School Lunch Program (NSLP) is a federally subsidized meal program designed to assist low-income families by providing low-cost or free lunches to eligible school children. The Office of the State Comptroller (OSC) initiated an investigation of the NSLP as administered by New Jersey school districts, following news reports concerning fraudulent NSLP applications being submitted by public officials in the Elizabeth school district. As discussed in this report, OSC's investigation of 15 school districts has determined that fraud in the school lunch program is widespread and that the vast majority of applications never receive a proper review. OSC ultimately identified a series of public employees and officials who provided materially false information on school lunch applications. In total, we have referred 101 public employees (or their spouse/domestic partner) to the Division of Criminal Justice for prosecution as appropriate based on statements made on their NSLP applications.

II. Background

The NSLP was created in 1946 in order to provide adequate nutrition to children living in low-income families. Nationally, the program serves more than 31 million children each day, providing a free or reduced-price lunch at an annual cost of more than \$11 billion. The program is administered at the federal level by the U.S. Department of Agriculture (USDA) and at the state level by the New Jersey Department of Agriculture (NJDA). During the 2011/2012 school year, the federal government provided \$212 million in NSLP reimbursements to school districts in New Jersey and the State of New Jersey paid \$5.5 million to further support the program.

Eligibility for participation in the program is based on household size and income. For example, for the 2011/2012 school year, the maximum income for a family of four to qualify for free meals was an annual income of \$29,055, and to qualify for reduced-price meals the maximum income was \$41,348.

Under the program, each “Local Educational Agency” is responsible for disseminating applications for free and reduced-price lunches. Local Educational Agencies are comprised of school districts and other public or nonprofit entities that have administrative control of a school, and will be referred to in this report simply as “school districts” for ease of reference. In order to be eligible for the program, a parent/guardian must submit an application to their child’s school, upon which they are required to list each individual in the household and report the household income. Specifically, the NSLP application requires the parent or guardian to report the total gross income each household member receives, broken down by type of income. An adult household member must sign the application. Above the signature line, the application states: “I certify (promise) that all information on this application is true and that all income is reported. I understand that the school will get Federal funds based on the information I give. I understand that school officials may verify (check) the information. I understand that if I purposely give false information, my children may lose meal benefits, and I may be prosecuted.” Federal law at 42 U.S.C. §1760(g) sets forth specific criminal penalties for obtaining benefits from the program by providing false information on an application.

Each school district is responsible for NSLP oversight, which includes reviewing applications submitted in the district and verifying the information contained therein. School districts generally are required by federal law to verify each year the incomes of the 3 percent of

approved applications considered “error prone,” which consists of those households whose reported incomes are closest to the income eligibility limit. School districts are specifically prohibited from verifying more than that 3 percent of applications unless there is cause to suspect that a particular application contains inaccurate information. The verification process can result in a benefit being changed from free lunch to reduced-price lunch, from reduced-price lunch to no benefit or from free lunch to no benefit.

Prior audits of the NSLP have indicated that fraudulent or other misstatements on program applications are not uncommon. For instance, a review of the NSLP by the State Auditor in 2011 found that a significant percentage of applications subject to verification were subsequently deemed ineligible for free or reduced-price lunch. Similarly, in other states, instances of potential fraud by public employees have been identified in Georgia, Illinois and Ohio. For example, in July 2012 the Chicago Public Schools’ Inspector General found that 26 current or former school district employees provided false income information on applications in order to gain entry for their children into the program. With this as background, OSC commenced an investigation into the administration of the NSLP in New Jersey.

III. Methodology

Upon becoming aware of the arrest of the Elizabeth Board of Education president and others affiliated with the Elizabeth school district, OSC specifically sought to determine whether other districts’ school board members or employees were providing inaccurate information on their NSLP applications, perhaps due to their special knowledge of the workings of the program.

OSC further sought to determine whether other public employees similarly were attempting to improperly obtain benefits under the program.

In the course of our investigation, OSC obtained information from NJDA such as the number of students participating in the NSLP, the amount reimbursed by the federal government and the amount reimbursed by state government. From that information, we compiled a list of the 53 school districts in New Jersey that received more than \$1 million in reimbursed funds for school lunches for the 2010/2011 school year. Using that list, we selected a sample of 15 districts for closer review. We selected these particular districts in an attempt to obtain a diverse sample of districts using factors such as district size, geographic location and amount of NSLP aid received. The 15 districts reviewed are set forth in Table 1.

Table 1 - School Districts Reviewed
Bayonne Public Schools
Egg Harbor Township School District
Essex County Vocational Technical Schools
Linden Public Schools
Long Branch Public Schools
Millville Public Schools
Newark Public Schools
Paterson Public Schools
Pemberton Township Schools
Pennsauken Public Schools
Pleasantville Public Schools
Toms River Regional Schools
Trenton Public Schools
Union City Public Schools
Winslow Township School District

OSC obtained from each of the 15 districts documentation and information regarding the verification process they conducted on the “error prone” applications submitted for the 2010/2011 school year. The information we obtained contained details regarding the districts’ verification process, the supporting documentation the districts received and the final determination of each school district regarding the error prone applications. We subsequently obtained similar information from the districts for the 2009/2010 and 2011/2012 school years.

OSC also conducted interviews of numerous individuals who had submitted NSLP applications. These individuals constituted a sample of the total number of individuals who appeared to provide inaccurate information on those applications.

We provided a draft copy of the relevant portions of this report to the individuals and entities referenced in this report for their review and comment. All of the responses we received were considered in preparing this final report and have been incorporated herein where appropriate.

IV. Summary of Investigative Results

We identified a series of public employees who materially underreported their household income on school lunch applications. In total, our investigation revealed 101 public employees (or their spouse/domestic partner), including elected school board members and school district employees, who appear to have provided such materially false information. There were also eight additional instances of such false information being provided by other household members of public employees. Numerous applicants substantially underreported the income of household

members and many failed to list income-generating household members (including the applicant's spouse) at all.

When asked by OSC to provide an explanation for the false information set forth on their applications, these public employees provided a range of responses. For example, one school board member said she did not report her own income because she was not the person receiving the free lunch benefit. Another individual, a teacher, simply acknowledged that she had reported the "wrong amount" on the applications, having failed to include income from her second job or from her overtime earnings.

OSC's investigation further revealed that some school districts are not appropriately completing and documenting the results of their verification process. We found, for example, that several school districts improperly calculated applicants' income, which resulted in the continuation of benefits where the applicant should have been removed from the program. We also found some school districts failing to require submission of all necessary documentation during the verification process. Despite these failings, 63 percent of applicants subject to verification in the districts we reviewed had their benefits eliminated or reduced following the verification process.

We also found that an important memorandum sent from the USDA to the NJDA, which contained guidance for conducting "verification for cause" on school district employees, inadvertently was never forwarded to New Jersey's school districts. The memorandum authorized school districts to identify children of school district employees and use known salary information available to the districts to identify questionable applications and then conduct verifications for cause on those questionable applications.

Notably, 56 percent of the “error prone” applicants selected for verification by the districts we reviewed chose not to return the required verification documents to their school districts and were subsequently denied benefits. Pursuant to program guidelines, no further action is taken concerning applicants who fail to submit requested verification documents, other than potentially verifying their NSLP application for cause should they re-apply in a future year. Therefore, if an individual purposely provided false information on the application, simply declining to respond to a request for additional information would likely ensure that the individual would not be held responsible for having made the false statements.

OSC’s review further determined that the number of individuals approved for free or reduced-price lunch based on inaccurate self-reported information led to increases in state aid to those school districts, which is based in part on districts’ level of NSLP participation.

Based on our findings, it appears that a review of the more than 600 remaining school districts not included in our investigation could yield hundreds of additional public employees who inappropriately obtained school lunch benefits for their children.

V. Investigative Findings

A. Pervasiveness of NSLP False Statements

OSC’s review of the results of the verification process used by the school districts in our sample revealed that of the 3 percent of applications the districts are permitted to review, the districts decreased or eliminated the initially determined benefit in 63 percent of the cases they reviewed for the 2010/2011 school year. The percentage of applicants having benefits reduced or eliminated ranged from a high of 95 percent in the Trenton school district to a low of 39

percent in the Millville school district. The specific results found at each of the 15 districts are set forth in Table 2.

Table 2 - Benefit Reduction Based on District's Verification Process	
District *	Percentage of Cases Where Benefits Were Reduced or Eliminated
Trenton Public Schools	95%
Pennsauken Public Schools	83%
Egg Harbor Township School District	73%
Essex County Vocational Technical Schools	73%
Long Branch Public Schools	71%
Linden Public Schools	68%
Pemberton Township Schools	67%
Paterson Public Schools	65%
Newark Public Schools	64%
Winslow Township School District	63%
Union City Public Schools	51%
Toms River Regional Schools	49%
Pleasantville Public Schools	48%
Millville Public Schools	39%
Total	63%
* As noted in Section C.2 below, the records obtained from the Bayonne school district were unverifiable at the time of our review and therefore are not included herein.	

Because only 3 percent of approved NSLP applications generally are subject to review by school districts under federal guidelines, there is no way to know if the discrepancy rate is the same for the 97 percent of applications not reviewed. That is, while 63 percent of the reviewed cases had their benefits reduced or eliminated, the other 97 percent of applications generally are not reviewed at all and that entire population continues to receive benefits without scrutiny. That deficiency in program oversight is a significant cause for concern given that well over half of the

applications that were reviewed contained information that could not be supported by the applicant.

B. Specific Instances of False Statements

OSC conducted a detailed analysis of applications from the 15 selected school districts for the purpose of determining the root cause of the high discrepancy rate and the extent to which the districts themselves are contributing to the number of fraudulent applications submitted and approved. In the course of this analysis, we identified a number of elected board of education members, school district employees and other public employees who filed applications containing inaccurate information. These three categories of public employees will be discussed in turn.

1. Elected School Board Members

OSC reviewed the records of the 15 selected districts to identify any board of education (BOE) members who had children in the district. Our analysis ultimately revealed six elected board members, in three different school districts, who had children in the district and who themselves or their spouse/domestic partner had submitted NSLP applications containing inaccurate income information. These results are set forth in Table 3.

Table 3 - Elected BOE Member Households Filing Inaccurate Applications	
District	Number of Households
Pleasantville Public Schools	3
Newark Public Schools	2
Paterson Public Schools	1
Total	6

As Table 3 shows, three members of the Pleasantville BOE underreported their income on an NSLP application, out of a total of twelve members who served on the board during the three-year period we reviewed. For example, an elected Pleasantville BOE member, who is also a substitute teacher in another school district, underreported her household income by an average of approximately \$59,000 for each year during the three-year period we reviewed. She failed to report any of her salary or pension income during each of these three years. In an interview, she stated to OSC investigators that she did not include her financial information on the applications because she herself was not the person receiving the free student lunch. Referring to the Pleasantville school district, she further stated that “it is none of their damn business” what her income is. During our investigation we separately noted that this school board member had failed to file a state income tax return for calendar years 2010 and 2011. We are referring this matter to the New Jersey Division of Taxation for further action.

A second Pleasantville BOE member, who is also a county employee, underreported her household income by an average of approximately \$67,000 for each year during the three-year period OSC reviewed. In her interview with OSC, she stated that she did not look at her own pay stubs or her husband’s pay stubs when she filled out the applications, which understated both her income and her husband’s income. She claimed that she did not know her husband’s income, so she listed what he told her on the applications. She also failed to report the income of her adult children living with her, stating to OSC that they did not contribute to the household. NSLP guidelines, however, require listing the income of all household members, and that requirement is clearly stated on the application form itself.

Similarly, a Newark BOE member underreported her household income by an average of approximately \$22,300 for each year during the three-year period OSC reviewed. In her interview with OSC, she admitted that she listed the net income she made rather than gross income as required by the application form. She claimed that a secretary at the school had told her that it did not matter if she listed her net or gross income. She was unable to identify the specific person who purportedly provided this information. She also failed to accurately report all of the child support she received in one of the years reviewed, and reported none of the child support she received in the other two years. The application form requires listing all household income, specifically including the receipt of child support. In response to a draft of this report, the board member's attorney stated to us that she did not have the child support information available when she filled out the applications.

2. School District Employees

During the course of this investigation, OSC undertook a review of all applications that had been verified by the 15 sampled districts (i.e., the 3 percent they are permitted to verify under program guidelines) for the 2010/2011 school year. OSC determined that of these verified applications, a total of 20 school district employees (or other member of their household) submitted applications containing inaccurate financial information.

In addition, OSC conducted a more in-depth review of the verification process employed by the Bayonne, Pennsauken and Trenton school districts. We focused on those districts because our initial findings revealed that multiple verifications purportedly completed by Bayonne did not actually contain all of the information needed to conduct the verifications, while Trenton and Pennsauken had the two highest percentages of benefit reductions based on their 2010/2011

verifications. Specifically, we obtained and reviewed all school lunch applications filed by school district employees at each of these three districts, as well as related documentation for the 2009/2010 through 2011/2012 school years. Through this process we found an additional 20 NSLP applications filed by school district employees (or other member of their household) that contained inaccurate financial information. These results are set forth in Table 4.

Table 4 - School District Employees Filing Inaccurate NSLP Applications	
District	Number of Employees/Households
Bayonne Public Schools	7
Pennsauken Public Schools	7
Trenton Public Schools	6
Total	20

For example, a teacher’s aide employed by the Bayonne school district underreported household income by an average of approximately \$56,700 for each year during the three-year period OSC reviewed. She admitted to OSC investigators that she put her net income on the applications rather than gross income as required. Although she described this as an inadvertent error, the application form itself explicitly calls for “gross earnings before deductions.” She also admitted that she did not include on her applications any bonuses her husband received.

Similarly, a Paterson school teacher underreported her income by an average of approximately \$68,600 for each year during the three-year period reviewed. During her interview with OSC, she admitted to reporting the “wrong amount” on the applications and said she neglected to include income from her second job or from her overtime earnings. She also failed to report the income of her adult children living in her household.

3. Other Public Employees

During our review of all verified (i.e., 3 percent) applications from each of the 15 sampled districts for the 2010/2011 school year, OSC also identified other public employees (or a member of their household) who filed applications containing inaccurate information. We ultimately identified a total of 63 such applicants. Our findings are summarized in Table 5 below.

Table 5 - Other Public Employees Filing Inaccurate NSLP Applications	
School District	Number of Public Employees/Households
Newark Public Schools	22
Paterson Public Schools	12
Pemberton Township Schools	6
Union City Public Schools	5
Millville Public Schools	4
Toms River Regional Schools	3
Bayonne Public Schools	3
Essex County Vocational Technical Schools	2
Trenton Public Schools	2
Linden Public Schools	1
Long Branch Public Schools	1
Pennsauken Public Schools	1
Winslow Township School District	1
Total	63

For example, a supervisor with a state agency underreported her household income by an average of approximately \$97,500 for each year during the three-year period of 2009/2010 through 2011/2012. She stated to OSC that the reasons for the underreporting were that she “put down what I brought home” rather than the gross amount the application required and that she

did not include her overtime earnings. Moreover, although she confirmed to us that her husband resided with her at the time she submitted each of the three applications in question, she did not list him on the NSLP applications or include any of his income.

An employee of Hudson County underreported her household income by an average of approximately \$98,400 for each year during the three-year period reviewed. She stated to OSC that the difference between what she reported and her actual income was due to her using an approximate amount in one year and inadvertently putting down the incorrect amount the next year. She also stated that she listed her net income and not her gross income. She further advised OSC that although her mother, step-father, sister and step-father's son lived in her home, she did not consider them household members. Thus, she did not report any income for any of those household members, even though the application form requires such information.

A third individual, another supervisor at a state agency, underreported her household income by an average of approximately \$62,600 for each year during the three-year period reviewed. She acknowledged that she put down incorrect amounts on the application forms, having listed net income and not gross income for both herself and her husband. She further stated to us that her husband kept his pay stubs locked in his car so she could not see them and that as a result she calculated his income amounts based on what he deposited into their bank account.

* * *

Based on interviews and review of available data, OSC's investigation revealed a total of 101 households in which a public employee or official, or the spouse or domestic partner of a public employee or official, appears to have provided materially false information on an NSLP

application. In eight other instances, another member of the household of a public employee provided the false information. Total underreported income in these cases for the three-year period we reviewed was \$13.9 million.

C. Causes of Program Fraud

In the course of our investigation, OSC identified a number of factors that are contributing to the significant level of fraud in the NSLP. Each of these factors is discussed below.

1. Design of the Program

The NSLP as designed requires that school districts verify only 3 percent of program applications, i.e., those applications presenting income amounts closest to the income eligibility threshold. Moreover, school districts may not verify more than that 3 percent without specific cause to do so. Because 97 percent of all applications generally will not be verified and those applicants will not be required to provide any proof to support the income they reported, these federal guidelines result in minimal program oversight. The NSLP Eligibility Manual, which is easily obtainable on the internet, sets forth how school districts are to determine which 3 percent of applications to verify and specifically the income thresholds that trigger verification procedures. Therefore, individuals with knowledge of the program have readily available access to the specific income amounts that will result in an application receiving no scrutiny. This is especially an issue for school board members and school district employees, who would be more likely to know how to find this information and use it to their advantage by filling out their application in a manner that will not trigger the verification process.

We further note in this regard that 56 percent of the applications reviewed by the school districts in our sample were submitted by applicants who declined to provide requested verification documents and were subsequently denied benefits. Pursuant to program guidelines, no further action is taken by the districts regarding applicants who fail to submit requested verification documents, other than potentially verifying their NSLP application for cause should they re-apply in a future year. Thus, absent unusual circumstances, there is no substantial deterrent facing those willing to engage in deceptive conduct.

2. Administration of the Program

Shortcomings in the verification process being used by school districts are compounding the problems associated with program design. One problem we identified was school districts improperly calculating applicants' income, resulting in the continuation of benefits when the applicant should have been removed from the program. For example, an employee of the City of Orange initially was approved for reduced-price lunches for her two children. The subsequent verification of her application by the Newark school district resulted in the continuation of the benefit, even though the pay stub she submitted as proof of her income demonstrated that she had underreported her earnings by more than \$500 bi-weekly (\$13,000 annually), which should have rendered her ineligible for the program. In a similar example, a verification completed by the Paterson school district for an application submitted by a school nurse resulted in the continuation of the free lunch benefit even though the pay stub she submitted as proof of income demonstrated she had significantly underreported her earnings. The nurse stated to us that when the school district verified that her child was entitled to the free lunch, she thought the district was extending her a courtesy because she worked for the district.

OSC also found school districts failing to require submission of all necessary documentation during the verification process. For example, the Bayonne school district provided OSC with 105 applications that the district claimed to have verified for the 2010/2011 school year. Of the 105 applications, 71 did not contain the information needed to properly verify the application. Missing verification documents included verification worksheets and documents supporting claimed income, such as pay stubs. As a result of these issues, OSC was unable to confirm the accuracy of Bayonne's verification process for that school year. In response to a draft of this report, Bayonne stated that these errors generally were the result of insufficient training of its verification staff, which has since been rectified.

School districts' verification process also has been affected by a failure to properly communicate USDA guidance. Specifically, OSC found that a February 10, 2012 memorandum sent from the USDA to NJDA and other state directors of child nutrition programs, which contained guidance for conducting "verification for cause," was never forwarded to New Jersey's school districts. The memorandum was intended to address concerns surrounding school district employees who submit questionable NSLP applications. Although the memorandum notes that verification for cause may not be used to automatically verify the applications of all school district employees, it authorizes school districts to use known salary information to identify questionable applications of school district employees and then conduct verifications for cause on the questionable applications. An NJDA official stated to us that the memorandum was not distributed to New Jersey school districts because of an oversight.

3. Recruitment by School Districts

Potentially exacerbating the problems discussed in this report is the effort that some school districts have undertaken to encourage the submission of NSLP applications. School districts have hosted a barbecue lunch, held sign-up fairs and, in other states, even distributed gift cards in an effort to enroll additional children in the program.

According to information obtained from the state Department of Education, school districts receive additional state aid based upon the number of children in their districts deemed NSLP eligible. This additional aid is awarded pursuant to the School Funding Reform Act, N.J.S.A. 18A:7F-43 et seq., based on the districts' low-income population, which is determined by NSLP eligibility data. While school districts thus have a financial incentive to maximize the number of their students participating in NSLP, aggressive efforts to encourage successful applications can result in additional instances of fraud. The large number of cases where benefits have been reduced or eliminated through the verification process indicates that this issue is more than merely theoretical. These concerns are particularly relevant when the recruitment efforts are not coupled with cautionary warnings and guidance from the districts about avoiding fraud and complying with program requirements. Information we obtained during the course of our investigation provided cause for concern in this regard. For example, several interviewees advised OSC that either no contact person was provided for questions concerning the NSLP application or that they were referred to district employees who did not appear to have specific knowledge of program requirements. Breaking the connection between NSLP eligibility and state aid to school districts could both avoid awarding aid based on inaccurate information and address the incentive to enroll ineligible applicants in the free lunch program.

4. Automatic Eligibility

Participation in other state assistance programs, including the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF), automatically also provides NSLP eligibility. While there is nothing inappropriate with such automatic eligibility, there have been errors in its implementation. For example, in one case involving a Pleasantville school district employee, eligibility was automatically granted for the NSLP because the name of the employee's child appeared on a "direct certified" list from the NJDA, which should have meant that the child was receiving either SNAP or TANF benefits. However, a check with the state's Division of Family Development, which oversees the SNAP and TANF programs, revealed that the TANF/SNAP application by the school district employee was denied and no such benefits were paid.

Similarly, in a case from Bayonne, OSC found that eligibility was automatically granted for the NSLP for a public employee's children whose names appeared on an NJDA "direct certified" list. However, the employee's identified income appears to be well over the limit for SNAP and TANF benefits. We are referring this matter to the Division of Family Development for further investigation. In short, automatic NSLP eligibility creates additional potential for errors and compounds the consequences of such errors, highlighting the need for appropriate oversight.

VI. Recommendations

1. The NJDA should distribute the February 10, 2012 USDA memorandum dealing with verifications for cause to each New Jersey school district, with a directive to read and

comply with the memorandum. In response to a draft of this report, NJDA stated that the USDA's eligibility manual, which is available online, has since been amended to include much of the same information, rendering this recommendation unnecessary. However, the findings of this investigation as set forth in this report demonstrate that this guidance remains needed. According to an NJDA official, the USDA has similarly recommended to NJDA that it circulate the memorandum to New Jersey school districts.

2. Consistent with that USDA memorandum, each school district should use available district employee salary information to identify questionable applications and conduct verifications for cause on those questionable applications. The NJDA should monitor this process.

3. The NJDA should work with the Division of Family Development to review the methodology being used for approval of students for free or reduced-price lunch based on eligibility for other programs such as TANF and SNAP to ensure that accurate information is being utilized in that process.

4. School districts should designate a district employee who has been trained and is knowledgeable about NSLP requirements as a contact person for applicants who have questions regarding the NSLP application form. This contact information should be disseminated to all applicants.

5. In taking steps to ensure that all eligible students obtain NSLP benefits, school districts should emphasize the importance of providing accurate information on the application form and should send periodic reminders to district employees in this regard.

6. Based on the issues identified during OSC's investigation, the state should reconsider using NSLP data as a basis for determining other state aid to school districts.

7. NJDA should provide guidance to school districts concerning the districts' authority to verify for cause any individuals who decline to respond to a request for verification and then apply for NSLP benefits again in a subsequent year. Such verifications for cause are permitted under program guidelines.

8. In view of the findings of this investigation, NJDA should seek authorization from the USDA for NJDA or New Jersey school districts themselves to conduct a more comprehensive review of NSLP applications.

VII. Referrals

1. OSC is referring the names of 109 individuals to the state's Division of Criminal Justice for its review in connection with false statements made on NSLP applications. We will also take steps to ensure that the relevant school districts are informed of those false statements as appropriate.

2. OSC is referring the names of two individuals to the New Jersey Division of Taxation for failing to file state income tax returns.

3. OSC is referring the name of one individual to the Division of Family Development for further investigation into the person's eligibility for SNAP and TANF benefits.