

## REGULAR BUSINESS MEETING MAY 30, 2018

### Approval of New Jersey Office of Fiscal Accountability and Compliance (OFAC) Report Case # SAAU-13-17

WHEREAS, on or about April 30, 2018, the State of New Jersey Department of Education Office of Fiscal Accountability and Compliance ("OFAC") issued a report in Case #SAAU-13-17 of its findings related to its review and audit of the following: Application for State School Aid (ASSA) as of October 15, 2015; District Report of Transported Resident Students as of October 15, 2015; Verification of Expenses Claimed on the Application for Special Education Extraordinary Aid (EXAID) for 2015-2016 school year and Chapter 192/193; and,

WHEREAS, OFAC has found that there is no need for a corrective action plan, and in its description of the supporting documents and record keeping of the District's administrators, OFAC noted the "high degree of accuracy and diligence demonstrated by the administrators"; and,

WHEREAS, the Board of Education is required by regulation, N.J.A.C. 6A:23A-5.6, to discuss the findings and recommendations contained in the OFAC report at a public meeting of the Board of Education; and,


NOW, THEREFORE, BE IT RESOLVED, that the Holmdel Board of Education acknowledges receipt of the OFAC report issued OFAC Case #SAAU-13-17.

BE IT FURTHER RESOLVED that a copy of the OFAC report shall be posted on the District's website and said copy and this Resolution shall be forwarded to OFAC in accordance with N.J.A.C. 6A:23A-5.6(c).

MOTION: Mr. Reddy SECOND: Mrs. Ammiratti VOTE: 9-0

I do hereby certify that the foregoing is a true and exact copy of a resolution adopted by the Holmdel Board of Education

on 5/30/18

  
Business Administrator/Board Secretary



State of New Jersey

DEPARTMENT OF EDUCATION

PO Box 500

TRENTON, NJ 08625-0500

PHILIP D. MURPHY  
Governor

SHEILA Y. OLIVER  
Lt. Governor

LAMONT O. REPOLLET, ED.D.  
Acting Commissioner

April 30, 2018

Ms. Vicki Fynn, Board President  
Holmdel Township Board of Education  
65 McCambell Road  
Holmdel, NJ 07733

Dear Ms. Flynn:

Enclosed please find one copy of a review of the Holmdel Township Board of Education's (board) enrollment data used for the Application for State School Aid (ASSA) and District Report of Transported Resident Students (DRTRS) as of October 15, 2015, OFAC Case #SAAU-13-17. Please distribute copies to all board members. There were state aid formula audit adjustments noted on the DRTRS, which impacted the Department of Education's calculation of Additional State Aid. This impact resulted in an increase of \$1,373 to state aid payments. There were no state aid reductions identified by the ASSA, DRTRS, FY 2015-2016 EXAID and Chapter 192/193 audits.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response Process," the board shall, pursuant to N.J.A.C. 6A:23A-5.6, review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting. No corrective action plan is required at this time as referenced in the body of this report. A copy of the resolution must be sent to this office within 10 days of adoption by the board. Please direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the contents of the report and the board's official public response on your district's website. Should you have any questions, please contact Mr. Robert Ortley, State Aid Audit Unit, at (609) 984-4940.

Thank you for your cooperation.

Sincerely,

*Robert J. Cicchino*  
cxc.

Robert J. Cicchino  
Office of Fiscal Accountability and Compliance

RJC/rwo/lb/holmdelassa  
Attachment



**Distribution List**

Robert Bumpus

Kevin Dehmer

Cindy Lee

Jessani Gordon

Michael Yapple

Robert Ortley

Dennis Smeltzer

Lester Richens

Robert McGarry

Michel Petrizzo

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**STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
STATE AID AUDIT UNIT  
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 15, 2015  
EXTRAORDINARY SPECIAL EDUCATION AID  
CHAPTER 192/193 SERVICES  
FY 2015-2016  
OFAC CASE # SAAU-13-17**

**HOLMDEL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
65 MCCAMBELL ROAD  
HOLMDEL, NJ 07733**



**HOLMDEL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
APPLICATION FOR STATE SCHOOL AID  
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
EXTRAORDINARY SPECIAL EDUCATION AID  
FY 2015-2016  
OFAC CASE # SAAU-13-17**

**SCOPE**

The review verified students on roll listed on the October 15, 2015 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, Received Full Time, and Sent-Approved Private Schools for Students With Disabilities. Low Income Enrollment, LEP Students, Speech Only, and other appropriate categories as reported on the ASSA were also verified.

The review also verified the data supporting transportation services provided to students as reported on the District Report of Transported Resident Students (DRTRS) as of October 15, 2015.

The OFAC also verified expenses claimed on the Application for Special Education Extraordinary Aid (EXAID) for the 2015-2016 school year as supported by district invoices, contracts, attendance records, payroll data, and individual special education plans.

This audit also included an examination and verification of services provided services reported on the Chapter 192/193 Project Completion Report (PCR) for the period ended June 30, 2016.

**CONDITION OF SUPPORTING DOCUMENTS AND DISTRICT RECORDKEEPING**

Regarding the district's preparedness for the ASSA audit, there was a high degree of accuracy and diligence demonstrated by the administrators responsible for submitting data on the application to the department. This is supported by the following findings.

**FINDINGS**

**On Roll Full Time**

The district reported 2,956 full time students, which the department verified. There were offsetting differences between regular and special education students. See Exhibit A

**On Roll Shared Time**

The district reported 18 shared time students, which the department verified. See Exhibit A

**Received Full Time**

The district reported 24 students, which the department verified. See Exhibit A

**Sent Full Time to Approved Private Schools For Students with Disabilities**

The district reported 11 students, which the department verified. See Exhibit A

**Summary of Resident Enrollment**

As a result of the above, the OFAC determined that the district reported a total of 2,953 Resident Students, which the department verified. See Exhibit A.

**HOLMDEL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
APPLICATION FOR STATE SCHOOL AID  
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
EXTRAORDINARY SPECIAL EDUCATION AID  
FY 2015-2016  
OFAC CASE # SAAU-13-17**

**Low Income Enrollment**

The district reported 114.5 students. Based on the number of family meal applications submitted for audit review, it was determined that the district's count was submitted accurately. See Exhibit A

**Resident LEP Students**

The district reported 22 LEP Resident Students; three Low Income LEP students, and 19 Not Low Income LEP students, while the department verified 23 students; two Low Income LEP students, and 21 Not Low Income LEP students. See Exhibit A.

**Speech Only**

The district reported 32 speech students, while the department verified 31 students, for a decrease of one student. This data is collected for informational research purposes and had no impact on state aid.

**DRTRS AUDIT**

**Transported Students-Regular**

The district reported 2,437 students, while the department verified 2,361. The net adjustment of 76 students included various reclassifications to the Special Education category for students eligible for special needs transportation which was determined by the OFAC review of each student's Individual Education Programs (IEPs). The remaining deductions were for various reclassifications within the regular and special education categories. There were also deductions for students who were not on roll or not identified in school registers as of October 15, 2015. See Exhibit B.

**Transported Students-Special Education**

The district reported 26 students, while the department verified 51 for an increase of 25 students in the special education category B. The audit identified students eligible for special needs transportation due to the review of IEPs. These students were reported in the Regular Special Education Category A. See Exhibit B.

**DRTRS AID IMPACT**

The differences in reporting of Transported Students has resulted in an increase adjustment to Additional Formula Aid in the amount of \$1,373.

**EXTRAORDINARY AID (EXAID) APPLICATION FY 2015-2016**

The district filed the FY 2015-2016 Application for Special Education EXAID based upon submitted costs in the amount of \$3,534,150 for 47 students. The total itemized student costs exceeding \$40,000 for all public student placements and \$55,000 for all private schools for students with disabilities placements was reported as \$1,534,131, which was the basis for EXAID totaling \$745,122.



**HOLMDEL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
APPLICATION FOR STATE SCHOOL AID  
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
EXTRAORDINARY SPECIAL EDUCATION AID  
FY 2015-2016  
OFAC CASE # SAAU-13-17**

The OFAC examined supporting cost documentation for all submitted students. It was determined that total verified aggregate costs for 47 eligible students was sufficient to support the EXAID payments of \$745,122.

Regarding the district's preparedness for the EXAID audit, there was a high degree of accuracy and diligence demonstrated by the administrators responsible for submitting data on the application to the department. The methodology used to support costs submitted on the application indicated that the district effectively followed directions contained in the department's prescribed EXAID guidance manual.

**CHAPTER 192/193-FY 2015-2016**

The enrollment review, based solely on Monmouth Ocean Educational Services Commission (MOESC) records presented, verified Chapter 192/193 education services provided between July 1, 2015 and June 30, 2016. The review objective was to compare verified final services provided to the services reported on the Board's final Project Completion Report (PCR) for Chapter 192/193 Services for FY 2015-2016.

**Chapter 192**

The board submitted an application for 102 Chapter 192 student services. On the Chapter 192 Auxiliary Services PCR for FY 2015-2016 the district and MOESC reported 102 services, which the audit verified. No state aid payment differences were identified by the enrollment audit. See Exhibit C

**Chapter 193**

The board submitted an application for 296 Chapter 193 student services. On the Chapter 193 Auxiliary Services PCR for FY 2015-2016 the district and MOESC reported 262 services provided. The audit review verified 260 student services as being eligible based upon review of actual 407-1 applications and testing information on file. On the PCR a refund was identified in the amount of \$15,291 representing 34 projected but unrealized services. Based on the amount of refunds processed by the MOESC, no state aid overpayment was identified. See Exhibit C

**RECOMMENDATION**

The OFAC recommends that the district enhances procedures in place to cross reference student transportation data with the district special education office to ensure accuracy regarding special education eligibility and determine which students require special transportation needs.

**CORRECTIVE ACTION ACHIEVED**

During the exit conference for this audit, the OFAC met with administrators to review revised improved procedures for submitting subsequent year DRTRS data. Based on proactive corrective measures achieved by the district, in coordination with technical assistance provided by the OFAC

**HOLMDEL TOWNSHIP BOARD OF EDUCATION  
MONMOUTH COUNTY  
APPLICATION FOR STATE SCHOOL AID  
DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS  
AS OF OCTOBER 15, 2015  
EXTRAORDINARY SPECIAL EDUCATION AID  
FY 2015-2016  
OFAC CASE # SAAU-13-17**

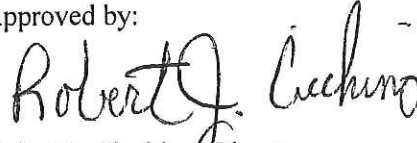
SAAU, a corrective action plan for this recommendation is not required. The OFAC will conduct a limited follow up review of the October 15, 2018 DRTRS to evaluate the accuracy of student transportation data submitted to the department.

Submitted by:



Robert W. Ortley, Manager  
State Aid Audit Unit

Approved by:



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



**Holmdel Twp Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 1 of 6**

Grades	On Roll Full Time			On Roll Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	9.0	9.0	-	-	-	-
Half Day Preschool 4yr	9.0	9.0	-	-	-	-
Half Day Kindergarten	129.0	130.0	1.0	-	-	-
One	178.0	176.0	(2.0)	-	-	-
Two	190.0	190.0	-	-	-	-
Three	184.0	184.0	-	-	-	-
Four	211.0	211.0	-	-	-	-
Five	202.0	202.0	-	-	-	-
Six	201.0	201.0	-	-	-	-
Seven	236.0	236.0	-	-	-	-
Eight	216.0	217.0	1.0	-	-	-
Nine	202.0	203.0	1.0	-	-	-
Ten	188.0	189.0	1.0	-	-	-
Eleven	187.0	190.0	3.0	-	-	-
Twelve	221.0	221.0	-	4.0	4.0	-
Subtotal	2,563.0	2,568.0	5.0	4.0	4.0	-
Spec Educ Elementary	164.0	165.0	1.0	-	-	-
Spec Educ Middle	102.0	101.0	(1.0)	-	-	-
Spec Educ High	127.0	122.0	(5.0)	14.0	14.0	-
Subtotal	393.0	388.0	(5.0)	14.0	14.0	-
Totals	2,956.0	2,956.0	-	18.0	18.0	-

**Holmdel Twp Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 2 of 6**

Grades	Sent Full Time			Sent Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	-	-	-			-
Half Day Preschool 4yr	-	-	-			-
Half Day Kindergarten	-	-	-			-
One	-	-	-			-
Two	-	-	-			-
Three	-	-	-			-
Four	-	-	-			-
Five	-	-	-			-
Six	-	-	-			-
Seven	-	-	-			-
Eight	-	-	-			-
Nine	-	-	-			-
Ten	-	-	-			-
Eleven	-	-	-			-
Twelve	-	-	-			-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	-	-	-	-	-	-
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Totals	-	-	-	-	-	-

**Holmdel Twp Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 3 of 6**

Grades	Received Full Time			Received Shared Time		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	9.0	9.0	-	-	-	-
Half Day Preschool 4yr	9.0	9.0	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Ninie	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	18.0	18.0	-	-	-	-
Spec Educ Elementary	2.0	2.0	-	-	-	-
Spec Educ Middle	1.0	1.0	-	-	-	-
Spec Educ High	3.0	3.0	-	-	-	-
Subtotal	6.0	6.0	-	-	-	-
Totals	24.0	24.0	-	-	-	-



**Holmdel Twp Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 4 of 6**

Grades	Sent to Regional Day Schools			Private Schools for Disabled		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Preschool 3yr	-	-	-	-	-	-
Half Day Preschool 4yr	-	-	-	-	-	-
Half Day Kindergarten	-	-	-	-	-	-
One	-	-	-	-	-	-
Two	-	-	-	-	-	-
Three	-	-	-	-	-	-
Four	-	-	-	-	-	-
Five	-	-	-	-	-	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	-	-	-	-	-	-
Nine	-	-	-	-	-	-
Ten	-	-	-	-	-	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Spec Educ Elementary	-	-	-	-	-	-
Spec Educ Middle	-	-	-	2.0	2.0	-
Spec Educ High	-	-	-	9.0	9.0	-
Subtotal	-	-	-	11.0	11.0	-
Co. Voc.	-	-	-	-	-	-
Totals	-	-	-	11.0	11.0	-

**Holmdel Twp Board of Education**  
**Application for State School Aid**  
**As of October 15, 2015**

**EXHIBIT A**  
**Pg. 5 of 6**

Grades	Resident Students			Resident Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	129.0	130.0	1.0	2.0	2.0	-
One	178.0	176.0	(2.0)	3.0	3.0	-
Two	190.0	190.0	-	7.0	7.0	-
Three	184.0	184.0	-	5.0	5.0	-
Four	211.0	211.0	-	7.0	7.0	-
Five	202.0	202.0	-	13.0	13.0	-
Six	201.0	201.0	-	8.0	8.0	-
Seven	236.0	236.0	-	8.0	8.0	-
Eight	216.0	217.0	1.0	1.0	1.0	-
Nine	202.0	203.0	1.0	8.0	8.0	-
Ten	188.0	189.0	1.0	9.0	9.0	-
Eleven	187.0	190.0	3.0	8.0	8.0	-
Twelve	223.0	223.0	-	7.0	7.0	-
Subtotal	2,547.0	2,552.0	5.0	86.0	86.0	-
Spec Educ Elementary	162.0	163.0	1.0	10.0	10.0	-
Spec Educ Middle	103.0	102.0	(1.0)	6.0	6.0	-
Spec Educ High	140.0	135.0	(5.0)	11.5	11.5	-
Subtotal	405.0	400.0	(5.0)	27.5	27.5	-
State Facilities	1.0	1.0	-	1.0	1.0	-
Totals	2,953.0	2,953.0	-	114.5	114.5	-

Grades	Resident LEP Low Income			Resident LEP Not Low Income		
	Reported	Verified	Difference	Reported	Verified	Difference
Half Day Kindergarten	-	-	-	4.0	4.0	-
One	-	-	-	4.0	4.0	-
Two	1.0	1.0	-	-	-	-
Three	-	-	-	2.0	2.0	-
Four	-	-	-	-	-	-
Five	-	-	-	1.0	1.0	-
Six	-	-	-	-	-	-
Seven	-	-	-	-	-	-
Eight	1.0	-	(1.0)	2.0	4.0	2.0
Nine	1.0	1.0	-	2.0	2.0	-
Ten	-	-	-	1.0	1.0	-
Eleven	-	-	-	-	-	-
Twelve	-	-	-	1.0	1.0	-
Subtotal	3.0	2.0	(1.0)	17.0	19.0	2.0
Spec Educ Elementary	-	-	-	1.0	1.0	-
Spec Educ Middle	-	-	-	-	-	-
Spec Educ High	-	-	-	1.0	1.0	-
Subtotal	-	-	-	2.0	2.0	-
State Facilities	-	-	-	-	-	-
Totals	3.0	2.0	(1.0)	19.0	21.0	2.0



**Holmdel Twp Board of Education**  
**District Report of Transported Resident Students**  
**As of October 15, 2015**

**EXHIBIT B**  
**Pg. 1 of 1**

**TRANSPORTED REGULAR STUDENTS**

	Reported	Verified	Difference
Students - Grade PK	0.0	0.0	-
Regular Public	1,999.0	1,867.0	(132.0)
Vocational School Students	6.0	6.0	-
Regular Charter	0.0	0.0	-
CSSP Charter	0.0	0.0	-
Transported Non-Public	185.0	186.0	1.0
Aid in Lieu of Transportation	59.0	53.0	(6.0)
Regular Special Education	188.0	249.0	61.0
Charter Special Education	0.0	0.0	-
Private School Disabled	0.0	0.0	-
Total Students	2,437.0	2,361.0	(76.0)
Total Mileage	10,429.3	10,065.4	(363.9)
Average Mileage	4.3	4.3	(0.0)
Total Mileage excluding PK	3,838.1	4,021.1	183.0
Average mileage excluding PK	1.6	1.7	0.1

**TRANSPORTED SPECIAL NEEDS STUDENTS**

	Reported	Verified	Difference
Special Needs Public Schools	18.0	43.0	25.0
Special Needs Charter Schools	0.0	0.0	-
Special Needs Private Schools for the Disabled	7.0	7.0	-
Total Students Special Needs	25.0	50.0	25.0
Total Mileage	148.4	266.2	117.8
Out of District No Sp. Needs	0.0	0.0	-
Out Of District Charter No Sp. Needs	0.0	0.0	-
Out Of Dist. Private Schools No Sp. Needs	1.0	1.0	-
Total Students No Sp. Needs	1.0	1.0	-
Total Mileage	6.0	6.0	-
Total Special Education Students	26.0	51.0	25.0
Total All Special Ed Mileage	154.4	272.2	117.8
Average Mileage	5.9	5.3	(0.6)

**TRANSPORTED COURTESY STUDENTS**

	Reported	Verified	Difference
Total Elementary Students	404.0	399.0	(5.0)
Total Secondary Students	426.0	404.0	(22.0)
Total Courtesy Students	830.0	803.0	(27.0)
Total Mileage	1,251.9	1,207.3	(44.6)
Average Mileage	1.5	1.5	(0.0)

OFAC- State Aid Audit Unit

FY 2015-2016

Chapter 192/193 Project Completion Report

District: Holmdel Township

MOESC

Exhibit C

	PCR Reported Services	SAAU Verified Services	Difference	Original Funding Entitlement	Previously Refunded To OSF	SAAU Gross Exception	SAAU Adjusted (# of svcs x rate)	Refund Due
Number of Services-Comp Ed	102	102	0	\$ 82,826	\$ -	\$ -	\$ 82,826	\$ -
Number of Services-ESL	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
Number of Services-Initial Exam and Class.	62	62	0	\$ 73,918	\$ -	\$ -	\$ 73,918	\$ -
Number of Services-Annual Review	95	93	2	\$ 41,336	\$ 8,882	\$ -	\$ 32,454	\$ -
Number of Services-Corrective Speech	18	18	0	\$ 19,230	\$ 4,181	\$ -	\$ 15,049	\$ -
Number of Services-Supplementary Instr.	87	87	0	\$ 66,831	\$ 2,228	\$ -	\$ 64,603	\$ -
Plus Transportation				\$ 11,900	\$ -	\$ -	\$ 11,900	\$ -
Totals	364	362	2	\$ 296,041	\$ 15,291	\$ -	\$ 280,750	\$ -

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

PROCEDURES FOR LEA/AGENCY RESPONSE  
WITH NO CORRECTIVE ACTION PLAN

**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 acknowledgement shall be posted on the district's web site, if one exists.

If the board of education disputes any of the findings of the audit or investigation, it may file a written appeal with the OFAC of any disputed finding(s) within 10 days of adoption of the resolution. Seeking an appeal of the findings does not preclude adherence to the provisions of (a), (b), and (c) listed above.

**Appeal Process:**

The appeal process is used to contest disputed findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the audit or investigation, a written request by the LEA/Agency to review the disputed finding(s), recommendation(s), or questioned costs must be submitted to the OFAC Director. The Request for Appeal must indicate the finding(s) in question.

The Request for Appeal must be in writing and the LEA/Agency must present any supporting documentation for the appeal. Subsequent to the submission of the Request for Appeal, the OFAC Director will issue a written decision.

If the final determination made by the Director, is still unsatisfactory to the LEA/Agency, the LEA/Agency may file a Petition of Appeal pursuant to N.J.A.C. 6A:3-1.3.