



Board of Education/Administration Office

137 Bey Lea Road • Toms River, NJ 08753

Karen L. Homiek
Superintendent
KHomiek@ocvts.org

November 18, 2024

Dr. Jamar E. Purnsley, Director
State of New Jersey Department of Education
Office of Fiscal Accountability and Compliance
PO BOX 500
Trenton, NJ 08625-0500

Subject: Ocean County Vocational Technical School – Carl D. Perkins Audit OFAC Case #SG-0001-21

Dr. Jamar E. Purnsely,

As required, pursuant to N.J.A.C. 6A:23A-5.6, Ocean County Vocational Technical School has made the following audit and subsequent corrective action plan publicly available for review and the findings in this report were reviewed at a public board meeting on November 21, 2024.

Please find the attached resolution certifying that the findings were presented at a public meeting, a corrective action plan was approved and is in the process of being posted on the district website. A copy of the resolution and the approved corrective action plan are attached to this correspondence.

In regard to the Audit Finding 1, Payroll related costs of \$3,274.82 were allocated to the Perkins grant in contravention of departmental guidelines. The district is respectfully requesting that the Office of Fiscal Accountability and Compliance forego the scheduled recovery and references Title 34 Subtitle A Part 81 Subpart B § 81.33 Mitigating Circumstances. (a) A recipient that is a State or local educational agency and that has made an unallowable expenditure or otherwise failed to account properly for funds is not required to return any amount that is attributable to the mitigating circumstances described in paragraph (b), (c), or (d) of this section. The district applied for FY 2020 Perkins Post-Secondary Consolidated Application through the New Jersey Department of Education's (NJDOE) EWEG system and budgeted an instructional salary. The NJDOE EWEG application system automatically budgets FICA under benefits when budgeting instructional salaries. The automatic budgeting of benefits in the EWEG application and the subsequent review and approval of the EWEG application by the NJDOE created a mitigating circumstance that guided the district to request reimbursement for an unallowable expenditure. The scheduled recovery will also reduce district funding that could otherwise be used to support student skill attainment in Career and Technical Education programming and could adversely impact student performance. As a result, the Ocean County Vocational Technical School District is requesting that the Office of Fiscal Accountability and Compliance waive the scheduled recovery associated with Audit Finding 1.

Please direct any communications to this matter to my attention.

Sincerely,

A handwritten signature in black ink that reads "Karen L. Homiek".

Karen L. Homiek
Superintendent

c: Stephen Scaturro Jerry Conaty, CPA
Stephen J. Brennan Lisa McCormick
Gary MacDonald Kathryn Holbrook

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

NAME OF SCHOOL DISTRICT Ocean County Vocational Technical School

COUNTY Ocean

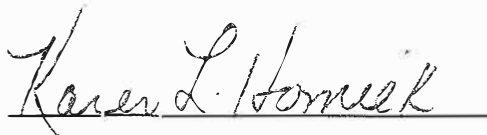
TYPE OF EXAMINATION Carl D. Perkins Audit Project Period July 1, 2020-June 30, 2021

DATE OF BOARD MEETING November 21, 2024

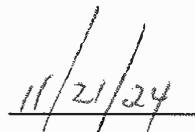
CONTACT PERSON Gary MacDonald

TELEPHONE NUMBER 732-240-6414

RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	FICA charges for salaries approved in Perkins Post-Secondary grant applications will not include budgeting and reimbursement requests for FICA.	Reviewed findings and implemented revised procedures with Perkins Grant Coordinator and Assistant School Business Administrator.	Perkins Grant Coordinator	3/2023
2	OCVTS Board of Education adopted Board Policy 6115.03 Federal in October of 2021.	Adoption of District Policy by Board of Education	School Business Administrator	10/2021
3	TPAF/FICA costs will adhere to the payment deadline.	Cash Management Procedures	School Business Administrator	3/2023
4	Perkins Grant Coordinator and Assistant School Business Administrator will review application prior to submission to ensure that line items are budgeted correctly.	The district's business office will review the grant application prior to submission.	School Business Administrator	3/2023



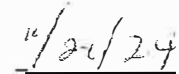
CHIEF SCHOOL ADMINISTRATOR



DATE



BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR



DATE