



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

EXECUTIVE SUMMARY

**DEPARTMENT OF EDUCATION
COUNTY OFFICES OF EDUCATION
July 1, 2015 to February 28, 2018**

We found that financial transactions were related to the county offices, were reasonable, and were recorded properly in the accounting systems; however, we noted several areas concerning the operation of the county offices in administering the Executive County Superintendent's responsibilities and the department's coordination with and oversight of the Executive County Superintendents that warrant management's attention.

AUDIT HIGHLIGHTS

- Procedures maintained in compliance with the statutory duties of the Executive County Superintendent (ESC) do not provide for the timely and independent assessment of a school district's facilities and academic and fiscal conditions. These duties cover a very diverse array of responsibilities which inhibits the completion of these duties in an effective and efficient manner. We reviewed selected aspects of the ECS's responsibilities and found that certain areas rely on self-reporting by the districts. These include the health and safety of school facilities, budget transfers, kindergarten enrollment, and administrative hiring.
- The department's commitment to the success of the county offices is questionable. Our review of the county offices found appointments of statutorily required state positions have not been made resulting in the individual county offices not being appropriately staffed. We found that there were only 14 ECSs covering the state's 21 counties; 6 were full-time and 8 were per diem. Six of the ECSs covered 2 counties. Statute also requires the appointed person to hold an appropriate certificate issued pursuant to this title, which the department has determined to be the school administrator certification. Our review of the department's online Teachers Certification Information System, as of February 2018, found that 7 of the 14 ECS's had obtained the school administrator certification and 7 did not.
- Improvements restricting access to applicant data, correcting inaccuracy of credentials, and eliminating untimely deposits are necessary. Our review found spreadsheets utilized for tracking substitute teacher credentials are not in compliance with state and department information technology polices regarding access to personally identifiable information and validity time period (five years from the date of issuance) for these credentials have not been established. Our review also found checks are not deposited on the day received in compliance with Treasury Circular 12-02-OMB.
- The department should ensure individuals assisting in the transportation of students with medical needs, CMAVTs, be certified and have received criminal history background checks. We found that ECSs were not verifying compliance with this statute and the department's background check process and database did not include CMAVTs.

AUDITEE RESPONSE

The department generally concurs with our findings and recommendations.

For the complete audit report, click [here](#).