

**PLEASANTVILLE BOARD OF EDUCATION**  
**Pleasantville High School / 701 Mill Road/Cafeteria**  
**SPECIAL BOARD MEETING**  
**For Review/Discussion of OFAC Report/Case# INV-071-13**  
**Thursday, September 4, 2014**  
**6:00 P.M.**  
**MINUTES**

1. Call to Order at 6:00 p.m.
2. Reading of the Open Public Meetings Act Notice

**Statement-Board President**

"This is to advise those present at this September 4, 2014 Special Board meeting of the Board of Education of the City of Pleasantville, in the County of Atlantic, that notice was given on August 29, 2014 of this Special Board Meeting as required by the provisions of Chapter 231 of the Laws of 1975; that notice thereof has been distributed for publication in the Press, the Absecon/Pleasantville Current and the Mainland Journal, posted in the Administration Building and forwarded to the City Clerk of the City of Pleasantville, within the time required by said act."

**ROLL CALL:**

Mrs. Darleen Bey-Blocker	<u>Present</u>
Mr. Lawrence A. Davenport	<u>Present</u>
Mr. Paul Moore, Jr.	<u>Present</u>
Mr. Michael A. Bright	<u>Present</u>
Mrs. Ethel Seymore	<u>Present</u>
Mr. Jerome Page	<u>Present</u>
Mrs. Doris Graves	<u>Absent</u>
Mrs. Harriet Jackson	<u>Present</u>
Ms. Geraldine Hayer	<u>Present</u>

3. Flag Salute and Moment of Silence
4. Reading of the August 29, 2014 Public Notice
5. Review and Discussion of the findings of the Office of Fiscal Accountability and Compliance (OFAC) Report/Case# INV-071-13

6. Motion to go into Executive Session

Motion by Mrs. Harriet Jackson Seconded by Mr. Lawrence Davenport

7. Executive Session

Motion by Mrs. Harriet Jackson and Seconded by Mr. Lawrence Davenport at 6:09 p.m., it is hereby resolved that the Pleasantville Board of Education may go into closed or private session from which the public shall be excluded in accordance with the provisions as set forth in N.J.S.A. 10:4-12 and 10:4-13. The following subjects shall be discussed on this date in the session of the Board closed to the public: PERSONNEL, PUPIL MATTERS, PENDING AND ANTICIPATED LITIGATION.

BE IT FURTHER RESOLVED, that the discussion in closed session will be disclosed to the public at this time or a future meeting of the Board when it is no longer necessary to maintain the confidential nature of the items discussed.

ROLL CALL:

Mrs. Darleen Bey-Blocker	<u>Yes</u>	Mr. Jerome Page	<u>Yes</u>
Mr. Lawrence A. Davenport	<u>Yes</u>	Mrs. Doris Graves	<u>Absent</u>
Mr. Paul Moore, Jr.	<u>Yes</u>	Mrs. Harriet Jackson	<u>Yes</u>
Mr. Michael A. Bright	<u>Yes</u>	Ms. Geraldine Hayer	<u>Yes</u>
Mrs. Ethel Seymore	<u>Yes</u>		

**MOTION PASSED**

*Mrs. Graves arrived at Board Meeting during Executive Session.*

8. Motion to come out of Executive Session

Motion by: Mrs. Ethel Seymore Seconded by: Mrs. Harriet Jackson Yea: X

ROLL CALL:

Mrs. Darleen Bey-Blocker	<u>Yes</u>	Mr. Jerome Page	<u>Yes</u>
Mr. Lawrence A. Davenport	<u>Yes</u>	Mrs. Doris Graves	<u>Absent</u>
Mr. Paul Moore, Jr.	<u>Yes</u>	Mrs. Harriet Jackson	<u>Yes</u>
Mr. Michael A. Bright	<u>Yes</u>	Ms. Geraldine Hayer	<u>Absent</u>
Mrs. Ethel Seymore	<u>Yes</u>		

**MOTION PASSED**

*Ms. Hayer left the Board Meeting during Executive session.*

9. Reconvene Board Meeting at 7:10 p.m.

Dr. Fitts, Interim Superintendent, read the summary of the OFAC Case #INV-071-13. It was noted that this report will be posted on the Pleasantville School District's website. (see attached)

10. Please limit comments to (5) minutes and all comments should be courteous. *(no comments)*

11. Action may be taken.

**Move to authorize Labor Counsel to conduct a complete review of the basis for the payments issued to all individuals. Labor Counsel shall submit a report to the Board within time to submit a corrective action plan to the OFAC.**

Motion By: Mr. Jerome Page Second By: Mr. Lawrence Davenport Yea: X

**ROLL CALL:**

Mrs. Darleen Bey-Blocker	<u>Yes</u>	Mr. Jerome Page	<u>Yes</u>
Mr. Lawrence A. Davenport	<u>Yes</u>	Mrs. Doris Graves	<u>Yes</u>
Mr. Paul Moore, Jr.	<u>Yes</u>	Mrs. Harriet Jackson	<u>Yes</u>
Mr. Michael A. Bright	<u>Yes</u>	Ms. Geraldine Hayer	<u>Absent</u>
Mrs. Ethel Seymore	<u>Yes</u>		

**MOTION PASSED**

*Mr. Davenport left the Board Meeting.*

12. Motion to Adjourn the Meeting at 7:35 p.m.

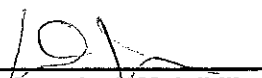
Motion By: Mrs. Doris Graves Second By: Mrs. Ethel Seymore Yea: X

**ROLL CALL:**

Mrs. Darleen Bey-Blocker	<u>Yes</u>	Mr. Jerome Page	<u>Yes</u>
Mr. Lawrence A. Davenport	<u>Absent</u>	Mrs. Doris Graves	<u>Yes</u>
Mr. Paul Moore, Jr.	<u>Yes</u>	Mrs. Harriet Jackson	<u>Yes</u>
Mr. Michael A. Bright	<u>Yes</u>	Ms. Geraldine Hayer	<u>Absent</u>
Mrs. Ethel Seymore	<u>Yes</u>		

**MOTION PASSED**

**RESPECTFULLY SUBMITTED BY:**

 9-08-14

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**Mr. Dennis J. Mulvihill**  
**Business Administrator/Board Secretary**

**DJM/tp**



State of New Jersey  
DEPARTMENT OF EDUCATION  
TRENTON, NJ 08625-0500

SUPERINTENDENT'S OFFICE

2014 AUG 26 AM 8:01

CHRIS CHRISTIE  
Governor  
KIM GUADAGNO  
Lt. Governor

DAVID C. HESPE  
Acting Commissioner

August 19, 2014

Dr. Leonard Fitts, Interim Superintendent  
Pleasantville School District  
801 Mill Road  
Pleasantville, NJ 08232

Dear Dr. Fitts:

SUBJECT: Super Storm Sandy Compensation Review – OFAC Case #INV-071-13

The Office of Fiscal Accountability and Compliance (OFAC) completed an examination of payments issued by the Pleasantville School District to school personnel for time worked during Super Storm Sandy. The review was prompted by concerns that payments may have been issued contrary to applicable statute and/or code. The findings of the review are detailed in the attached Report of Examination. Since the report identifies issues of noncompliance, you are required to provide a copy of the report to each board member.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," pursuant to N.J.A.C. 6A:23A-5.6, the Pleasantville Board of Education is required to publicly 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 at a public meeting and the board approved a corrective action plan which addresses the findings raised in the report and/or submit an appeal of any findings in dispute. A copy of the resolution and the approved corrective action plan and/or notice of intent to appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your school district's website. Should you have any questions, please contact Mr. Thomas C. Martin, Manager, Investigations Unit, at (609) 633-9615.

Sincerely,

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

RJC/ktf/I:\kfeltes\Pleasantville\Compensation Review\Pleasantville Compensation ROE..docx  
Attachment

c: Robert Bumpus  
Thomas C. Martin  
Thomas Dowd  
Karl Feltes  
Timothy Boney  
Stephen Eells

STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE  
INVESTIGATIONS UNIT

PLEASANTVILLE SCHOOL DISTRICT  
COMPENSATION REVIEW  
OFAC CASE #INV-071-13

REPORT OF EXAMINATION

AUGUST 2014

**PLEASANTVILLE SCHOOL DISTRICT  
EXPENDITURE REVIEW**

**EXECUTIVE SUMMARY**

The Office of Fiscal Accountability and Compliance (OFAC) completed an examination of payments issued by the Pleasantville School District (district) to school personnel for time worked during Super Storm Sandy. The review was prompted by concerns that payments may have been issued contrary to applicable statute and/or code.

The investigation included interviews with the superintendent, Dr. Garnell Bailey; business administrator/board secretary, Dennis Mulvihill; comptroller, Elisha Thompkins; and state monitor, James Riechman. Also reviewed were board minutes, payroll records, employment contracts and other documents pertinent to the matter under examination.

The OFAC review confirmed payments were issued without appropriate itemization, verification, and/or prior board review for approval. The district issued payments totaled \$104,026.51. The OFAC concluded several payments were not authorized by the respective employment contracts. In one case an individual received payment to remain at home in anticipation of being called to work while others were paid amounts in excess of their overtime rate. Several individuals received payments based on their claims they worked 24 hours a day for multiple days.

District staff stated the payments were issued based on individual contract terms or the provisions of the extended Collective Bargaining Agreement (CBA). However, in several instances the OFAC was unable to reconcile the payments when compared to individual contract terms, the provisions of the CBA and/or the board policy on extra compensation. Despite recognition of the extraordinary circumstances of the situation, in several instances the compensation received was excessive, lacked support, appropriate supervisor review, and was approved by the board for reasons of expediency rather than sound business judgment.

For the reasons set forth in the remainder of this report, the OFAC directs the district to adhere to the provisions of the applicable provisions of the Fair Labor Standards Act as applied under N.J.S.A. 34:11-56a4, as well as the expenditure verification requirements of N.J.S.A. 18A:19-1 et seq., the collective bargaining agreement and board policy #4413, overtime compensation.

The OFAC also recommends the district business office review the amounts of Disaster Relief<sup>1</sup> compensation issued to individuals and determine if adjustments are required to comply with the terms of the aforementioned statutes, codes, contract terms and policy. The remainder of this report includes general background information, a detailed explanation to support the determinations made by the OFAC, and recommendations for a recovery of possible overpayments.

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<sup>1</sup>Throughout this report the OFAC will use the term, 'Disaster Relief', as it appears in district payroll records.

### **BACKGROUND**

During the latter part of October 2012, severe weather conditions resulting from Hurricane Sandy posed an extreme threat to New Jersey and especially to the coastal communities. The district is located approximately six miles from the Atlantic Ocean, two miles from Absecon Bay and Lakes Bay, and only one mile from the Absecon Bay salt marshland.

New Jersey Governor Chris Christie declared a State of Emergency based on the high probability that the storm would directly impact the coastal area when it made landfall. On Saturday, October 28, 2012, evacuation directives were issued to various communities including the barrier island of Atlantic City.

To accommodate displaced residents, the Pleasantville High School and Middle School were designated as emergency shelters under provisions of an agreement between the district and the American Red Cross. Under the terms of the agreement the school district permitted the Red Cross to use the facility on a temporary basis as an emergency shelter.

An agreement signed by the district business administrator and the American Red Cross, designated primary responsibility for shelter operations. As per the agreement, the district designated a facility coordinator to coordinate with the Red Cross shelter manager. The district provided food service resources that included food, supplies, equipment, and food service workers necessary to feed the shelter occupants. The district also supplied custodial resources including custodial workers and supplies necessary to provide cleaning and sanitation services at the direction of and in cooperation with the shelter manager. Security was provided by local law enforcement personnel.<sup>2</sup>

On Saturday, October 27, 2012, preparations were underway at the high school and middle school as the storm, classified as a hurricane, approached the state's coastline. According to the National Weather Service the storm made landfall at 8:00 p.m. on Sunday, October 28, 2012. The district maintained shelter operations until Friday, November 4, 2012.

According to district provided records, during the preparation, operation and demobilization of the emergency shelter, district staffing totaled 74 individuals. A breakdown of the staff is listed in the following table.

<b>Department</b>	<b>Number of Persons</b>	<b>Total Hours Claimed<sup>3</sup></b>	<b>Total Cost</b>
Administration	4	158	\$ 11,425.00
Custodians	35	1659	\$ 50,415.00
Maintenance	11	519.5	\$ 19,432.50
Security	11	512	\$ 15,360.00
Support	13	234	\$ 5,042.75
<b>Totals</b>	<b>74</b>	<b>3087.5</b>	<b>\$101,675.25</b>

<sup>2</sup>Although local law enforcement provided security, eleven school district security officers received compensation for working at the schools during shelter operations.

<sup>3</sup>The hours associated with Disaster Payments issued to eight individuals during 2013 did not include hours worked.

In an e-mail dated, August 28, 2013, State Monitor James Riehman contacted the OFAC and requested a review of the additional compensation paid to the superintendent for working during Super Storm Sandy. He expressed concern that the payment she received was contrary to statute and code. The OFAC initiated a review which included an examination of the disaster relief compensation issued to all school employees.

### INVESTIGATIVE SYNOPSIS

To conduct the review, the OFAC interviewed the superintendent, the state monitor, the business administrator/board secretary and the district comptroller. Documents reviewed included board minutes, contracts, payroll records, board policies, United States and New Jersey Department of Labor and Workforce Development regulations. The review also included pertinent expense and reimbursement records.

During her interviews, Superintendent Bailey made the following representations:

- The anticipated severity of the storm was an unprecedented event.
- Due to the declared State of Emergency, the high school and middle school were designated as emergency shelters. As the Chief School Administrator, she asserted it was necessary for her to provide on-site supervision to ensure the safety and security of both the facility and personnel.
- Due to the school closing, she, and other assigned individuals, were not required to report to work. She and most of the other employees may have remained at their respective homes without any loss of pay or loss of accrued time off.
- Upon review of the matter, she believed it was justified to compensate the individuals who worked during the storm, herself included. Other school districts had received similar compensation.
- The superintendent acknowledged that some of the individuals compensated required shelter accommodations because their residences were impacted by the storm.
- She does not recall who determined the overtime rate of pay that appears on the request for payment she prepared and signed.
- Board legal counsel issued a written opinion supporting the compensation payments.
- The district received payments from the Department of Education, federal and state sources, Red Cross and its insurance provider for the expenses incurred related to the storm.



State Monitor James Riehman made the following representations:

- The superintendent was compensated with extra pay for time spent on the job during hurricane Sandy.
- “The superintendent put in a request for payment thru [sic] the business office without my knowledge. I was made aware of the transaction sometime after she was paid.”

Business Administrator/Board Secretary Dennis Mulvihill made the following representations:

- He was not involved in the compilation and authorization of the disaster payrolls. Those payrolls were assigned to the comptroller.

Comptroller Elisha Thompkins made the following representations:

- The superintendent directed the payroll department to calculate compensation for the district employees who worked during the storm.
- The request for payment signed and submitted by Dr. Bailey includes a rate of pay equal to time and one-half for all hours worked on-site between Saturday, October 28, 2012, and Sunday, November 4, 2012.
- The superintendent’s contract lists her work hours as 8:00 a.m. to 4:00 p.m., Monday to Friday.<sup>4</sup>
- District employees, with the exception of teachers and substitutes, work a 40 hour week, Monday through Friday.
- The rate of pay for the superintendent matches the following formula: Divide her annual salary, \$165,000.00, by 2080 hours, based on her 40 hour work week ( $40 \times 52 = 2080$ ). Her base hourly rate was then multiplied by 1.5 to establish an overtime rate ( $79.33 \times 1.5 = 119$ ). The overtime rate was then multiplied by the number of hours she stated she worked between October 28, 2012 and November 4, 2012 ( $119 \times 60 = 7,140.00$ ).
- As to the administrators not covered by the CBA, each would be compensated at their hourly rate (annual salary divided by 2080 hours). Certificated CBA covered individuals would be paid \$45.00 per hour. Non-certificated Educational Support Professionals (ESP) would be paid \$30.00 per hour. Substitute employees were paid either \$20.50 or \$17.50 per hour.
- Personnel submitted payment requests compiled after the fact with some individuals claiming they worked 24 hours a day.

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<sup>4</sup>Although her contract does not include such wording, it is generally recognized that a chief school administrator is expected to attend meetings of the board and attend to school related matters in excess of normal working hours without receiving additional compensation.

- The payment requests were not supported by independently verified daily time logs because the compensated individuals did not sign daily attendance sheets.
- Mr. Thompkins initially calculated the educational professionals' time based on the Fair Labor Standards Act (FLSA) provisions that require a break between shifts, a deduction of one hour per shift, and eight hours sleep time. However, some employees filed grievances claiming the adjustments were unfair. As such, the business office was directed by the board to pay the individuals for all work hours as submitted by the employees.
- It was his understanding all payroll costs were being reimbursed by other agencies.
- For those individuals who were on salary, the disaster relief compensation was in addition to their regularly pay. This was based on the theory that salaried individuals would receive their regular pay even if they did not work during the declared 'school closing'.
- Mr. Thompkins worked during the storm, as did the school business administrator, Mr. Mulvihill. Neither submitted requests for additional compensation. Mr. Thompkins expressed his belief to the superintendent that under the FLSA, such payments were not permitted.

#### **OFAC REVIEW OF DISTRICT COMPENSATION CALCULATIONS**

The OFAC obtained a computer generated earnings report for payments made to district personnel for disaster relief. An examination of the payment records confirmed the following:

- The superintendent submitted a request for payment for a total of 60 hours for time worked from October 28, 2012 through November 4, 2012.
- The form prepared and submitted by the superintendent listed an hourly rate of \$119.00. As such, the superintendent was paid at a rate of time and one-half for the 60 hours she indicated she was performing storm related duties.
- Of the 60 hours submitted for reimbursement by the superintendent, only 35 hours occurred outside of the superintendent's regular work day; 8:00 a.m. to 4:00 p.m., Monday through Friday.
- The superintendent was the only individual specifically compensated at the rate of time and one half.<sup>5</sup>
- The OFAC noted that compensation requests, whether submitted via an Overtime Request Form or a Supplemental Payroll Form, with the exceptions listed on the following table for non CBA

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<sup>5</sup>Some CBA covered individuals with low hourly rates received compensation equal to or in excess of time and one half based on CBA provisions that other compensation equal \$30.00 per hour.

covered individuals, were compensated at the established CBA supplemental pay rate; \$45.00 for certificated personnel and \$30.00 for ESP.<sup>6</sup>

<b>Analysis of Disaster Relief Hourly Rate Payments to Select Pleasantville Personnel</b>					
<b>Name</b>	<b>Annual Salary</b>	<b>Hourly Rate</b>	<b>OT Rate</b>	<b>Rate Paid</b>	<b>+/- Hourly Rate</b>
Ellis, Ray	\$105,000.00	\$50.48	\$ 75.72	\$ 50.48	\$ 0.00
Bailey, Garnell Dr.	\$165,000.00	\$79.33	\$119.00	\$119.00	\$39.67
Marsh, William	\$118,803.00	\$57.12	\$ 85.68	\$ 50.00	(\$7.12)
Todd, Marionette	\$ 86,375.00	\$41.53	\$ 62.30	\$ 50.00	\$ 8.47

- The OFAC also noted that of the 74 individuals who received compensation for work classified as disaster relief, 13 individuals claimed to have worked basically nonstop or around the clock for multiple days. Four other individuals received compensation for work performed after Sunday, November 4, 2012, the date of termination of shelter operations. The time sheet for one individual who received compensation for time work was marked, “not sandy” and one individual received compensation for being on standby for three days.

Attached to this report is a list of 13 individuals who claimed to have worked basically nonstop or around the clock for multiple days. Each of these individuals was paid at the ESP rate. It is noteworthy that for all but three of the 13 individuals the ESP rate exceeded what they would have been paid were they compensated at a rate of time and one half.

The OFAC acknowledges the payroll department reviewed the compensation requests submitted to the payroll department. The OFAC noted numerous instances where reasonable adjustments were made to the number of hours workers claimed. Those adjustments included reducing hours claimed to provide a one hour meal break and/or providing an eight hour rest period after the first 24 to 36 hour uninterrupted work shift. Grievances were filed by five individuals based on these adjustments. The OFAC was informed that the grievances were resolved when the board directed the business office to pay the employees for all hours claimed. However, the OFAC review indicated that not all employees received the compensation as directed by the board.

### STATUTE AND CODE REFERENCES

The OFAC compensation review examined the basis for the disaster relief payments. The OFAC sought to determine if the payments were issued in compliance with the various applicable statutes, code, policy, employee contracts and other pertinent provisions, such as, the FLSA.

Section 13(a)(1) of the United States Department of Labor, Fair Labor Standards Act addresses employee compensation. Provisions of the statute address minimum wage requirements, overtime payments and the exemption from overtime payment requirements for individuals employed in a bona

<sup>6</sup>Nine employees classified as substitutes received compensation at rates of \$20.50 or \$17.50 per hour.

vide executive, administrative or professional capacity. Similarly, Provisions of N.J.S.A. 34:11-56a.4 mirror the Federal statute.

N.J.S.A. 18A:19-1, Expenditure of funds, reads in part, the money or funds of the board shall be expended, “in accordance with payrolls duly certified or when provided by resolution of the board.”

N.J.S.A. 18A:19-9, Payment of the compensation of teachers and other employees may be made on the basis of payrolls certified by the president and secretary of the board and the chief school administrator, stating the names and amount to be paid to each.

The CBA which was in effect during 2012 includes a provision for the payment of District Wide Duties. Certificated personnel are compensated at the rate of \$45.00 per hour. Non-certificated personnel, referred to as Educational Support Personnel, are compensated at the rate of \$30.00 per hour.

The Pleasantville Board of Education Policy #4413 defines overtime as work in excess of 40 hours per week and requires the advance approval of the School Business Administrator.

### **OFAC CONCLUSIONS**

The Pleasantville Board of Education has established the amount of compensation that is to be paid to the various employees of the district by individual contract or by the terms of the salary guides as specified in the CBA.

The superintendent and three other employees received compensation contrary to the terms of their employment agreements.

Employees submitted compensation requests that were not supported by time records. As such, the district issued payments for hours worked that were not and could not be verified. This is especially true for those individuals who claimed to have worked 24 hours a day for multiple days without deducting time for breaks or time for sleep.

### **OFAC RECOMMENDATIONS**

The district is directed to submit a Corrective Action Plan to the OFAC explaining the action it will take to comply with the below listed recommendations.

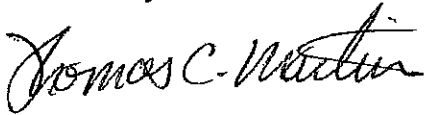
In consideration of the uniqueness of the situation, the OFAC recommends a complete review of the basis for the payments issued to all individuals. The review should ensure the payments issued were compliant with compensation terms in effect for the time period when issued.

Special attention should be directed to the 13 individuals who claimed to have worked 24 hours a day for multiple days without any deduction for breaks or time they slept.

For those instances in which provisions did not exist authorizing the compensation provided, the district is directed to establish an equitable resolution. The district should consider the circumstances and identify instances that required individuals to perform services in excess of normal assigned duties and/or normal working hours.

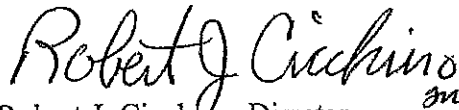
The district is directed to consider recovering any excessive payments. Payments should not be approved for individuals who would otherwise already receive compensation for time periods the employee was scheduled to work. As an example, unless provided otherwise, employees should not receive overtime payments for working their regular shift. Such payments would be in addition to their base salary, effectively resulting in payments equal to double time and one half.

Submitted by:



Thomas C. Martin, Manager  
Investigations Unit

Approved by:



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

Investigators:

Karl T. Feltes  
Timothy Boney

# EXHIBIT A

## Pleasantville Sandy Payroll Analysis Employees Claiming 24 hour Plus Shifts

First	Last Name	Title	Annual \$	Hours	Paid	Rate Paid	St Rate	Time & Half	Supplemental Payment
Quana	Barnes*	Security	\$ 28,070.00	64	\$ 1,920.00	\$ 30.00	\$13.50	\$20.24	\$84.00
Terry	Barnes*	Security	\$ 30,947.00	64	\$ 1,920.00	\$ 30.00	\$14.88	\$22.32	\$240.80
Rashid	Brown	Custodian	\$ 30,213.00	118	\$ 3,540.00	\$ 30.00	\$14.53	\$21.79	
Yonna	Cane*	Custodian	\$ 35,095.00	104	\$ 3,120.00	\$ 30.00	\$16.87	\$25.31	\$119.46
Simon	Copeland	Custodian	\$ 32,909.00	102.5	\$ 3,075.00	\$ 30.00	\$15.82	\$23.73	
Enestor	Echevarria	Custodian	\$ 30,213.00	122.5	\$ 3,675.00	\$ 30.00	\$14.53	\$21.79	
Tawanya	Fisher	Custodian	\$ 27,165.00	115	\$ 3,450.00	\$ 30.00	\$13.06	\$19.59	
Johnny	Jones*	Security	\$ 48,254.00	52	\$ 1,560.00	\$ 30.00	\$23.20	\$34.80	\$528.00
Patrick	Naylor	Custodian	\$ 34,481.00	106.5	\$ 3,195.00	\$ 30.00	\$16.58	\$24.87	
Calvin	Rice	Security	\$ 43,271.00	60	\$ 1,800.00	\$ 30.00	\$20.80	\$31.21	
Edmund	Roberts*	Custodian	\$ 39,711.00	113	\$ 3,390.00	\$ 30.00	\$19.09	\$28.64	\$475.05
Derric	Taliaferro*	Custodian	\$ 35,095.00	119	\$ 3,570.00	\$ 30.00	\$16.87	\$25.31	\$157.95
Brenda	Tucker*	Security	\$ 43,271.00	56	\$ 1,680.00	\$ 30.00	\$20.80	\$31.21	\$591.32

\* These individuals received supplemental payments totaling \$2,351.26. The payroll did not include the number of hours worked.

Pleasantville School District  
 Analysis of Hours Claimed vs Paid

First Name	Last Name	Employees Title	Date	Hours Submitted by Employee	Rate Paid	Hours Paid	Amount Paid
Terry T	Barnes Sr.	Custodian	Saturday, October 27, 2012				
			Sunday, October 28, 2012	16		16	
			Monday, October 29, 2012	24		16	
			Tuesday, October 30, 2012	24		16	
			Wednesday, October 31, 2012	8		8	
			Thursday, November 01, 2012	8		8	
			Friday, November 02, 2012				
			Saturday, November 03, 2012				
			Sunday, November 04, 2012				
			<b>Totals =</b>	80	\$ 30.00	64	\$ 1,920.00
			Saturday, October 27, 2012				
Rashid	Brown	Custodian	Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	21		16	
			Saturday, November 03, 2012	7		7	
			Sunday, November 04, 2012	7		7	
			<b>Totals =</b>	140	\$ 30.00	118	\$ 3,540.00



Pleasantville School District  
 Analysis of Hours Claimed vs Paid

First Name	Last Name	Employees Title	Date	Hours Submitted by Employee	Rate Paid	Hours Paid	Amount Paid
Yonna	Cane	Custodian	Saturday, October 27, 2012				
			Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	21		16	
			Saturday, November 03, 2012				
			Sunday, November 04, 2012				
			<b>Totals =</b>	126	30	104	\$ 3,120.00
Simon	Copeland	Custodian	Saturday, October 27, 2012				
			Sunday, October 28, 2012				
			Monday, October 29, 2012	23		24	
			Tuesday, October 30, 2012	23		16	
			Wednesday, October 31, 2012	23		16	
			Thursday, November 01, 2012			16	
			Friday, November 02, 2012			13	
			Saturday, November 03, 2012			7.5	
			Sunday, November 04, 2012			10	
			<b>Totals =</b>	69	\$ 30.00	102.5	\$ 3,075.00

Pleasantville School District  
 Analysis of Hours Claimed vs Paid

First Name	Last Name	Employees Title	Date	Hours Submitted by Employee	Rate Paid	Hours Paid	Amount Paid
Ernestor	Echevarria	Custodian	Saturday, October 27, 2012	4.5		4.5	
			Sunday, October 28, 2012	24		24	
			Monday, October 29, 2012	24		16	
			Tuesday, October 30, 2012	24		16	
			Wednesday, October 31, 2012	24		16	
			Thursday, November 01, 2012	24		16	
			Friday, November 02, 2012	24		16	
			Saturday, November 03, 2012	4		4	
			Sunday, November 04, 2012	11		10	
			<b>Totals =</b>	163.5	\$ 30.00	122.5	\$ 3,675.00
Tawanya	Fisher	Custodian	Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	18		12	
			Saturday, November 03, 2012	7.5		7.5	
			Sunday, November 04, 2012	7.5		7.5	
			<b>Totals =</b>	138	\$ 30.00	115	\$ 3,450.00

Pleasantville School District

Analysis of Hours Claimed vs Paid

First Name	Last Name	Employees Title	Date	Hours Submitted by Employee	Rate Paid	Hours Paid	Amount Paid
Patrick	Naylor	Custodian	Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	11		11	
			Saturday, November 03, 2012	7		7.5	
			Sunday, November 04, 2012				
			<b>Totals =</b>	123	\$ 30.00	106.5	\$ 3,195.00
Eddie	Roberts	Custodian	Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	21		16	
			Saturday, November 03, 2012	9		9	
			Sunday, November 04, 2012				
			<b>Totals =</b>	135	\$ 30.00	113	\$ 3,390.00

Pleasantville School District

Analysis of Hours Claimed vs Paid

First Name	Last Name	Employees Title	Date	Hours Submitted by Employee	Rate Paid	Hours Paid	Amount Paid
Derric	Taliaferro	Custodian	Saturday, October 27, 2012	5			
			Sunday, October 28, 2012	21		24	
			Monday, October 29, 2012	21		16	
			Tuesday, October 30, 2012	21		16	
			Wednesday, October 31, 2012	21		16	
			Thursday, November 01, 2012	21		16	
			Friday, November 02, 2012	21		16	
			Saturday, November 03, 2012	7		7.5	
			Sunday, November 04, 2012	7		7.5	
			<b>Totals =</b>	145	\$ 30.00	119	\$ 3,570.00
Marionette	Todd	Transportation	Saturday, October 27, 2012				
			Sunday, October 28, 2012	3		3	
		Standby Duty	Monday, October 29, 2012	3		3	
		Standby Duty	Tuesday, October 30, 2012	3		3	
		Standby Duty	Wednesday, October 31, 2012	3		3	
			Thursday, November 01, 2012				
			Friday, November 02, 2012				
			Saturday, November 03, 2012				
			Sunday, November 04, 2012				
			<b>Totals =</b>	12	\$ 50.00	12	\$ 600.00

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

PROCEDURES FOR LEA/AGENCY RESPONSE  
CORRECTIVE ACTION PLAN AND APPEAL PROCESS

Resolution:

Pursuant to N.J.A.C. 6A:23A-22.7, within 30 days of receipt of the report, the board of education must discuss the findings of the report at a public meeting of the board. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public board meeting and approving a corrective action plan to address issues raised in the undisputed findings and/or appeal of any findings in dispute. Within 10 days of adoption of the resolution by the board, such resolution together with the approved corrective action plan and/or appeal must be submitted to the Office of Fiscal Accountability and Compliance. The findings of the Office of Fiscal Accountability and Compliance's report and the board of education's corrective action plan must be posted on the district's website.

Corrective Action Plan:

The corrective action plan is to be used when the LEA/Agency is in agreement with any of the findings. To contest a finding the appeal process must be used. After the appeal is settled a corrective action plan must be filed for any finding upheld during the appeal process.

The corrective action plan must be prepared by completing the attached form. The LEA/Agency must submit the following information:

- Recommendation number
- Corrective action (approved by the board)
- Method of implementation
- Person responsible for implementation
- Completion date of implementation

If the corrective action plan is acceptable, a letter will be sent to the LEA/Agency indicating that it has been accepted.

If the corrective action plan is not acceptable, a letter will be sent to the LEA/Agency indicating whether further clarification is required or further action is necessary.

Appeal Process:

The appeal process is used to contest findings.

Within 10 days of the board's adoption of the resolution approving an appeal of the findings of the report, a written request by the LEA/Agency to review the "aggrieved" findings, recommendations or questioned costs must be submitted to the director, Office of Fiscal Accountability and Compliance. The notice of appeal must indicate the findings to be appealed.

The appeal itself may be written or a hearing may be scheduled so that the LEA/Agency can present its case. In either instance, documentation must be presented supporting the appeal. The director, Office of Fiscal Accountability and Compliance will issue a written decision.

If the decision is unsatisfactory to the LEA/Agency, the LEA/Agency may, within 10 calendar days, file a notice of appeal to the Chief of Staff.

If the final determination made by the Chief of Staff, is still unsatisfactory to the LEA/Agency, the LEA/Agency may access the formal appeal process described in N.J.A.C. 6A:3-1.3.

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Attachment

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

SCHOOL DISTRICT NAME \_\_\_\_\_ COUNTY \_\_\_\_\_

TYPE OF EXAMINATION: \_\_\_\_\_

DATE OF BOARD MEETING: \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_ FAX NUMBER \_\_\_\_\_

RECOMMENDATION NUMBER	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Board Secretary/Business Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date