

NEW JERSEY PRIVATE SCHOOLS FOR THE DISABLED

The Audit Program

New Jersey Department of Education

Pre-Audit Survey**CLIENT:**

Year End:

Please complete this survey to the best of your knowledge by indicating whether the following conditions are <i>Present</i> , <i>Not Present</i> or <i>Not Determined</i> .		<i>Present</i>	<i>Not Present</i>	<i>Not Determined</i>
1.	An administrative cost in excess of and/or instructional cost less than the percentage indicated in N.J.A.C. 6A:23-18.2(a)3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	The cost of maintaining an administrative office in a private home or other residence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	An advertising cost in excess of 0.5 percent of the private school's actual allowable costs not including advertising.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Any cost associated with lobbying including salaries and fringe benefits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Any cost other than those governed by (a)52 below associated with lobbying in an attempt to influence:			
	i. The outcome(s) of any Federal, State, or local referendum, initiative or similar activity; or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The introduction of Federal legislation, State legislation, State rulemaking, or the enactment or modification of any Federal legislation, State legislation or State rulemaking.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	The salary of a professional staff member, consultant or subcontractor including a member of a management company who is not certified but is functioning in a position requiring certification in accordance with N.J.A.C. 6A:9 or bachelor's degree required in accordance with this subchapter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	The salary and fringe benefits for a staff member for time not expended and/or services not performed except in accordance with (a)58 and 59 below.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicate whether the following conditions are
Present, Not Present or Not Determined.

Present *Not Present* *Not Determined*

- | Indicate whether the following conditions are
<i>Present, Not Present or Not Determined.</i> | <i>Present</i> | <i>Not Present</i> | <i>Not Determined</i> |
|--|--------------------------|--------------------------|--------------------------|
| 8. A salary in excess of the associated maximum allowable salary determined in N.J.A.C. 6A:23-18.2(o), (p) and (q) for a staff member or consultant whose position requires certification, license or a bachelor's degree including a director, assistant director, executive director, and business manager. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. A salary of an employee not covered by (a)6 above in excess of the lowest maximum allowable salary in the same county according to the list of maximum allowable salaries determined in N.J.A.C. 6A:23-18.2(o), (p) and (q) whose position does not require certification, license or bachelor's degree, including an individual with the director, assistant director, executive director, or business manager job title whose job function(s) are not consistent with those functions described in N.J.A.C. 6A:23-18.1. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. The cost of fringe benefits that are based on a non-allowable salary. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A legal, accounting or consultant fees resulting from a frivolous challenge to a State audit or financial review or the prosecution of a claim against the State. The Commissioner shall determine whether the challenge is frivolous by considering factors that include, but may not be limited to, the following:
i. Overall merit of the claim; and
ii. Whether the challenge serves the public interest. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A consultant fee for services:

i. That are not detailed in an executed written contract that includes a list of the nature of the services provided, the approximate number of days to complete the work, the charge per day and the product or outcome of the consultation; and

ii. Are performed by a consultant who does not possess the appropriate school certification when such certification exists. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Total contributions, donations, awards and scholarships in excess of \$1,500. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Indicate whether the following conditions are
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Present Not Present Not Determined

-
- | | | | | |
|-----|---|--------------------------|--------------------------|--------------------------|
| 14. | Depreciation that is unacceptable under N.J.A.C.6A:23-18.4(a)3 and (a)4, and depreciation: | | | |
| | i. On donated goods and assets; | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | ii. That is not based on estimated straight-line method; | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | iii. On autos in excess of the dollar or percentage limitation contained under Internal Revenue Service Code Section 280F including any passenger vehicle not used in transporting students or supplies without regard to weight class exceptions defined in Section 280F(d)(5)(A); | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | iv. On a stepped up basis resulting from the sale to a related party as defined in Internal Revenue Service Code Section 318 for Constructive Ownership of Stock. For a not-for-profit organization, Section 318 will apply to the members of the Board of Directors or related parties as defined in Section 267(b) or 267(c) of the Internal Revenue Code unless the gain for such a sale was used to offset tuition for a prior year; and | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | v. On a stepped up basis from transfer from one spouse to another upon death as defined in Internal Revenue Code Section 1040. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. | The yearly cost of a lease for a vehicle in excess of the maximum depreciation allowed in any given year without regard to special deductions allowed by the Internal Revenue Code under Section 280F(a)(1)(A) (for example: \$4,100 for second year can be applied to all years of the lease) including the amortization of the lease down payment over the term of the lease. This applies to any passenger vehicle not used for transporting students or supplies without regard to the weight class exceptions under 280F(d)(5)(A). | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. | An investment expense associated with the purchase/sale of stock, securities, other investment instruments or other investments not associated with the education of disabled children. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Indicate whether the following conditions are*Present, Not Present or Not Determined.*

Present *Not Present* *Not Determined*

	<i>Present</i>	<i>Not Present</i>	<i>Not Determined</i>
17. Total cost in excess of \$1,000 incurred for entertainment expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. The cost of food/beverages in excess of \$3,000 for activities such as, but not limited to staff meetings, parent/teacher meetings, workshops and professional development seminars for parents or teachers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. The cost of a fine or penalty which results from a violation of, or failure by, the school to comply with a Federal, State and/or local law or rule.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. The cost of meals for students when the meals do not meet the nutritional requirements of the Child Nutrition Program as administered by the New Jersey Department of Agriculture.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. The cost of meals for staff except as allowable in accordance with N.J.A.C. 6A:23A-18.5(a)18.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. The cost of keyman insurance except where a term insurance policy is required by a lender as collateral for a loan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The cost of an employee's life insurance coverage, both term and whole life policies, in excess of 3.5 times their gross salary.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Fringe benefits:			
i. When the benefits are determined in an arbitrary or capricious manner including, but not limited to, class of employee whether by title or position rather than an on existing written uniform policy based on an equitable standard of distribution, such as years of service or education. The criteria cannot be exclusionary regardless if based on an equitable standard of distribution, such as years of service or education;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. When the fringe benefit has not been adopted by the school's Board of Director's at a board meeting prior to the implementation of the benefit, documented in the board minutes and the employees were not made aware of the policy; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii When the benefit is not listed in N.J.A.C. 6A:23-18.4(f) or not approved by the Commissioner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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<i>Present, Not Present or Not Determined.</i>				
24.	The cost of fund raising, such as financial campaign, an endowment drive or solicitation of a gift and bequest that is done to raise capital or obtain a contribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25.	Goodwill.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26.	Interest costs on loans when:			
	i. Interest is in excess of the general prevailing rate at the time the loan was taken;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The loan is a less-than-arm's length/related party transaction which has not been previously approved by the Department and has not been repaid in accordance with the Department's approval letter; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. The loan is not exclusively used to meet program needs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27.	Interest costs on long-term loans or mortgages when:			
	i. The loan is used for other than financing of fixed assets;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. The loan is not secured by the fixed asset being financed; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. The interest costs are on the portion of the loan term that exceeds the recovery period for depreciation of the fixed asset securing the loan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28.	A loss incurred on the sale or exchange of fixed assets between related parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29.	The write-off of uncollected accounts receivable (bad debts) before three years has elapsed and before a reasonable effort has been made to collect such accounts receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30.	An ordinary living expense of a student that is normally assumed by the parent of a student attending a public day school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicate whether the following conditions are Present, Not Present or Not Determined.

Present Not Present Not Determined

31. Retirement plan costs that are:	<i>Present</i>	<i>Not Present</i>	<i>Not Determined</i>
i. Not in conformance with the Employee Retirement Income Security Act of 1974, P.L. 93-406, and its successor legislation and that exceed costs allowed by the Internal Revenue Service;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. For a non-qualified retirement plan(s);	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. For a defined contribution plan in excess of the maximum percentage and maximum dollar amount, [see Internal Revenue Code Section 415(c)] as the lesser of 100 percent of the employee's compensation or \$44,000;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. For a defined benefit plan in excess of an amount, by employee, which would allow the defined plan to provide a benefit in excess of the percentage of the employee's number of years of service divided by 55 times the highest three year average salary and at an age prior to age 55;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. For contributions to a retirement plan that are not applied consistently in accordance with (a)23 above even if in compliance with ERISA. Such excess contributions as determined will be deemed a non-allowable cost;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Not paid to a qualified plan within nine months of the end of the fiscal year of the approved private school for the disabled; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Not paid in accordance with the fringe benefits criteria in (a)23 above.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. The cost associated with a conference, meeting or seminar held in countries not contiguous to the United States.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. The costs of a contingent pay increase or merit pay award when such amount(s) were not in accordance with N.J.A.C. 6A:23-18.4(a)14 or 15 or the contingent pay increase or merit pay award(s) are not consistent with the plan(s) submitted to and approved by the Commissioner prior to implementation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Present *Not* *Not*
Present *Present* *Determined*

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<i>Present, Not Present or Not Determined.</i> | <i>Present</i> | <i>Not</i>
<i>Present</i> | <i>Not</i>
<i>Determined</i> |
|---|--------------------------|------------------------------|---------------------------------|
| 34. The cost of travel involving the difference between first-class air accommodations and less than first-class air accommodations, except when less than first-class accommodations are not reasonably available, in which case, the approved private school shall obtain documentation from the airline or travel agent. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 35. The cost for meals and hotel accommodations associated with daily or overnight travel in excess of those contained in New Jersey Office of Management and Budget (OMB) Circular Letter 98-03 OMB as amended and supplemented. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 36. A payment of a bonus. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. A loss on an investment. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 38. The cost of staff salaries, supplies or printing and reproduction of a material for a research activity. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 39. Payment of Federal, State and local income taxes on income other than tuition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 40. Any cost associated with travel to and from the officer's or employee's home and the school or agency. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 41. All personal expenses, such as a personal travel expense or repair to a personal vehicle. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 42. Personal use of a school-owned or leased vehicle, which includes to/from work commutation as determined in accordance with N.J.A.C. 6A:23-18.4(a)18. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 43. Any costs associated with a school-owned vehicle, leased vehicle or vehicle contained in a related party transaction involving the purchase of transportation services where a mileage log was not maintained. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 44. A business-incurred charge for a privately owned vehicle in excess of the mileage rate allowed by the United States Internal Revenue Service for automobile travel. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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45.	Transportation costs for a student to and from school, except where the student's IEP requires after school activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46.	Rental costs for building and equipment when the lessor is not a separate legal entity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47.	Costs related to transactions between related parties in which one party to the transaction is able to control or substantially influence the actions of the other. Such transactions are defined by the relationship of the parties and include, but are not limited to, those between divisions of an institution; institutions or organizations under common control through common officers, directors, or members; and an institution and a director, trustee, officer, or key employee of the institution or his or her immediate family either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. Such costs shall include, but are not limited to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. Rental costs for buildings and equipment in excess of the actual allocated costs of ownership (for example, straight line depreciation in accordance with N.J.A.C. 6A:23-18.4(a)3, mortgage interest, real estate taxes, property insurance and maintenance costs) incurred by the related property owner including a 2.5 percent turn calculated on the actual costs of ownership incurred by the related party. The private school include in the lease agreement a list of anticipated costs to be incurred by the property owner, prepared in the format supplied by the Commissioner, signed by the property owner and notarized;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. Rental costs under a sub-lease arrangement with a related party for the buildings and equipment in excess of the actual allocated costs related to the lease (such as rent, lease commission expense and maintenance costs) incurred by the sub-lessor. Profit, return on investment or windfall of any kind shall not be included in the sub-rental cost. The sub-lease agreement shall include a list of anticipated costs to be incurred by the sub-lessor, signed by the sub-lessor and notarized;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicate whether the following conditions are Present, Not Present or Not Determined.

Present *Not Present* *Not Determined*

	<i>Present</i>	<i>Not Present</i>	<i>Not Determined</i>
iii. Cost of purchasing/lease purchasing buildings, equipment or other goods from related parties in excess of the original cost to the related party, less depreciation calculated using the straight line method;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Cost of personal services paid to a related party when such services are provided by an employee or consultant of the approved private school for the disabled acting as an employee or agent of the related party. Cost of personal services includes all remuneration, paid or accrued, for services rendered during the school year including, but not limited to, wages, salaries, management fees and fringe benefits; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Cost of the purchase of services in excess of the actual allocated costs of ownership (such as salaries, fringe benefits, insurance, operation, maintenance, straight-line depreciation) incurred by the related party owner including 2.5 percent return calculated on the actual costs of ownership incurred by the related party. The private school shall include in the purchase agreement a list of anticipated costs to be incurred by the related party, prepared in the format supplied by the Commissioner, signed by the property owner and notarized.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48. Cost of a less-than-arm's length/related party transaction when the related party does not provide documentation to support the actual costs of ownership of the Commissioner when requested, or does not allow the Commissioner access to such information for review and audit during normal business hours. Documentation shall include, but is not limited to:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. The related parties' tax returns; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. The related parties' paid bills and cancelled checks concerning the transaction.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49. Rental costs and sale and leaseback arrangements in excess of the amount that would be incurred had the organization continued to own the property.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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50.	Indirect and direct costs associated with unrelated activities or enterprises as defined in N.J.A.C. 6A:23-18.2(g).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
51.	Cost of the year-end audited financial statements prepared by an individual who does not meet the requirements contained in N.J.A.C. 6A:23-18.9(a).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52.	Costs for membership in civic, business, technical and professional organizations when the cost is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i. Not reasonably related to the value of the services or benefits received;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. For membership in an organization that devotes any activities to influencing legislation or state regulation(s) not directly related to the educational instruction program of disabled students and such activities are not subsidized by sources other than membership fees from private schools for the disabled;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii. Not an established annual rate charged to all members, but one which is periodically adjusted during the year; or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv. Not supported by an annual affidavit signed by the organization's board of directors indicating that all legal and lobbying costs not directly associated with the educational instruction programs for disabled students were funded by sources other than dues from private schools for the disabled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53.	Salary of a staff member that is not properly supported by the employee's time record in a format prescribed or approved by the Commissioner in accordance with N.J.A.C. 6A:23-18.4(a)10;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54.	A salary or payment made to a member(s) of the board of directors/trustees for services performed in their capacity as a member of the board of director/trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Indicate whether the following conditions are
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Present Not Present Not Determined

	Present	Not Present	Not Determined
55. Cost of a pension plan and/or medical benefits for current or retired members of the board of directors/trustees.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
56. Cost of medical benefits for retired employees who have not reached the age of 55 and who were employed a combination of less than 25 years in a New Jersey public school, a New Jersey public agency or a New Jersey approved private school for the disabled and have less than 10 years of service in an approved private school for the disabled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
57. Costs of salaries and fringe benefits of unrecognized position titles that are not properly approved in accordance with N.J.A.C. 6A:9-5.5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
58. Cost of employee severance pay:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. In excess of four weeks' salary; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. If, in addition, the cost of a buyout of the employee's contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
59. Cost of a buyout of an employee contract:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. In excess of 90 days' salary; and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. If, in addition, the cost of the employee's severance pay.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
60. Cost of a salary or consultant fee paid to a full-time employee or consultant for performing more than one administrative function in the private school.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
61. Cost to purchase or rent in a related party transaction an administrative office or business office at a location other than at the private school location that was not approved in accordance with N.J.A.C. 6A:23-18.4(d).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
62. Cost of a salary increase paid after the start of the fiscal year not in accordance with N.J.A.C. 6A:23-18.4(k).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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63.	Start-up costs in excess of those allowed in N.J.A.C. 6A:23-18.3(d).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
64.	Costs including salaries and fringe benefits of employees providing services not in compliance with N.J.A.C. 6A:23A-18.4(e)2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65.	The cost of a violation in accordance with N.J.S.A. 18A:6-7.5 for any staff member that does not have:			
	i. A criminal history clearance prior to starting employment or;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii. An application for employment on an emergent basis in accordance with N.J.S.A. 18A:6-7.1c.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66.	Legal costs for an approved private school for students with disabilities and/or for a school representative(s), which includes an owner, employee or agent that have plead guilty and/or are found guilty or liable in a case involving the misuse of funds or fraud (criminal or civil).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
67.	The salary in excess of the associated maximum salary identified in N.J.A.C. 6A:23A-18.2(r) and determined in accordance with N.J.A.C 6A:23A-18.4(o) and (p).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
68.	Cost found to be patently unreasonable by the Commissioner or his or her representative(s) or the independent auditor/accountant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69.	Does the organization have any trustee, executive or employee with a student in attendance receiving free or reduced rates meals under the Child Nutrition Program?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Client Name:

 (Authorized Signature)

 Print Name

 Title

 Date

