

The West New York Board of Education, County of Hudson, State of New Jersey, convened in public session on November 12, 2008, at 5:30 p.m., in the Auditorium of PS#4, located at 6300 Palisade Avenue, West New York, New Jersey. The following members of the West New York Board of Education were present:

Richard Tedesco, President  
Marie Bombino, Trustee  
Cosmo Cirillo, Trustee  
Vanessa Flores, Trustee

The following motion was offered by Vanessa Flores and seconded by Richard Tedesco and adopted by the West New York Board of Education by the following roll call vote:

Ayes: 4  
Nays: 0  
Abstentions: 0  
Absent: 1

Text of Resolution:

WHEREAS, N.J.A.C. 6A:23A-5.6 requires a school district to discuss the findings of an OFAC audit at a public meeting of the district board of education no later than 30 days after receipt of the findings, and

WHEREAS, the West New York Board of Education Early Childhood Education Provider, Up & Down at Magda's Day Care, underwent such an audit for the 2006-2007 school year, and

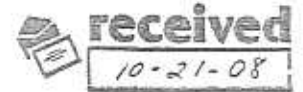
WHEREAS, the New Jersey Department of Education letter of Final Report dated October 15, 2008 was received by the District on October 21, 2008,

NOW, THEREFORE, BE IT RESOLVED, the Office of Fiscal Accountability and Compliance, based upon their review, considers the Corrective Action Plan acceptable and complete, therefore, the file is closed for the audit of the 2006-2007 school year.

I, Rena G. Hendrick, Secretary of the West New York Board of Education in the county of Hudson, State of New Jersey, hereby certify that the foregoing extract from the minutes of the meeting of the West New York Board of Education duly called and held on November 12, 2008, has been compared by me with the original minutes as officially recorded in my office in the minutes book of said West New York Board of Education. This true, complete copy thereof, and or the whole of said original minutes, so far as the same related to the subject matter referred to in said contract. In witness I have hereunto set my hand and affixed the corporate seal of the West New York Board of Education, this 17<sup>th</sup> day of November, 2008.



Rena G. Hendrick  
Business Administrator/Board Secretary



State of New Jersey  
 DEPARTMENT OF EDUCATION  
 PO Box 500  
 TRENTON, NJ 08625-0500

JON S. CORZINE  
 Governor

LUCILLE E. DAVY  
 Commissioner

October 15, 2008

Ms. Maria Brizuela, Fiscal Specialist  
 West New York School District  
 6028 Broadway  
 West New York, NJ 07093

Dear Ms. Brizuela:

SUBJECT: West New York School District  
 Abbott Early Childhood Education  
 Up & Down at Magda's Day Care and Dance Studio  
 OFAC Case #1566- Corrective Action Plan of Limited Review #1277

The Office of Fiscal Accountability and Compliance (OFAC) has completed a review of the corrective action plan (CAP) submitted by the West New York School District for Up & Down at Magda's Day Care and Dance Studio, an Abbott early childhood provider. The CAP was submitted in response to the OFAC limited review of the 2006-2007 financial and administrative operations of the provider that detailed several concerns requiring corrective action by the district and the provider.

Based upon the OFAC review of the additional information received in this office, the CAP is considered acceptable and complete; therefore, this file is closed. A copy of the report is attached for your review.

If you have any questions, please contact Thomas C. Martin, Manager, Investigations Unit, at (609) 633-9615.

Sincerely,

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

RJC/I:\plagarenne\CAPS 08-09\West NY\Magda\Magda CAP Final Report.doc  
 Attachment

- |                     |                     |
|---------------------|---------------------|
| c: John J. Hart     | Robert Van Zanten   |
| Rochelle Hendricks  | Rena Hendrick       |
| Jacqueline Jones    | Gisela Ferrer       |
| Kathryn Forsyth     | Rita Mendez         |
| James McBee         | Magda Molina        |
| David Joye          | Patricia L. Dickson |
| Thomas C. Martin    | Patricia Lagarenne  |
| Vincent J. Costanza |                     |

STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE

WEST NEW YORK SCHOOL DISTRICT

ABBOTT EARLY CHILDHOOD EDUCATION

REPORT ON CORRECTIVE ACTION PLAN

OCTOBER 2008

### EXECUTIVE SUMMARY

Up & Down at Magda's Day Care and Dance Studio (the provider) is a limited liability corporation owned by Magda Molina. The center, which consists of one Abbott classroom and one private classroom, is located at 312 57th Street, West New York. The facility is leased from Elside Perez, a non-related party.

The Office of Fiscal Accountability and Compliance (OFAC) previously completed a limited review of the 2006-2007 contract, budget, and financial records of the Abbott early childhood provider in the West New York School District (the district). In reviewing the financial records and operations of the provider, several deficiencies were identified and addressed in the OFAC Report of Examination dated January 17, 2008. The district issued a corrective action plan (CAP) to the New Jersey Department of Education, Division of Early Childhood Education (DECE).

The CAP process identifies the corrective action(s) necessary for the provider to remain in compliance with the Abbott Early Childhood Education guidelines, and federal and state regulations. The CAP should be a collaborative effort between the provider and the district to develop and implement a plan of action, and correct inadequacies of the operations as reported in the OFAC Report of Examination. The district must coordinate the submission of the CAP with the provider and ensure that the corrective actions disclosed are those that have been implemented by the provider.

The OFAC review evaluates the CAP process to ensure it was prepared by both the provider and the district. The CAP is then verified to make certain it adequately and completely addresses the findings identified in the OFAC Report of Examination, and mandates the modifications to be implemented to correct those findings. The CAP review process is complete if the changes to the CAP were implemented by the provider and monitored by the district.

The CAP review included an examination of the supporting documentation, observations and conversations with the provider and the district to verify that the corrective actions have been implemented as disclosed in the CAP.

**FINDINGS AND CONCLUSIONS**

The CAP submitted by the district is acceptable and approved. The district has made an effort to ensure that the provider is now in compliance with the Abbott contract and the DECE guidelines. Based on the review of the provider's submitted documentation, the OFAC concludes that the provider has corrected the issues disclosed in the OFAC Report of Examination.

**RECOMMENDATIONS**

There are no recommendations.

Submitted by:

  
Thomas C. Martin, Manager  
Investigations Unit

Approved by:

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

Special Investigator:

Patricia Lagarenne