

Policy List

Second Reading: Wednesday, October 22, 2025

Policy/Regulation	Policy/Regulation Title
Policy #0173	Duties of Public-School Accountant- Revised
Policy #0174	Legal Services (M)- Revised
Policy #0177	Professional Services (M)- Revised
Policy #1570	Internal Controls (M) - Revised
Regulation #1570	Internal Controls (M) - Revised
Policy #6111	Special Education Medicaid Initiative (SEMI) Program (M)- Revised
Regulation #6111	Special Education Medicaid Initiative (SEMI) Program (M)- Revised
Policy #6220	Budget Preparation (M) - Revised
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0173 DUTIES OF PUBLIC SCHOOL ACCOUNTANT

The Board of Education shall cause an audit of the annual financial statements to be made pursuant to N.J.S.A. 18A:23-1 et seq., and shall engage, to conduct the annual audit, only a licensed public school accountant who has an external peer/quality report performed in accordance with Government Auditing Standards (Yellow Book) by the Comptroller General of the United States (U.S. Government Printing Office, Stop SSOP, Washington, DC 20402-0001). The Board shall ensure that the external peer/quality report is completed within the time established the Government Auditing Standards issued by the Comptroller General of the United States unless the accountant or firm can show good cause as to why there is a delay.

The Board shall require the submission of the most recent external peer/quality report and letter of comment to the Board for review and evaluation prior to each appointment of a licensed public school accountant to conduct the annual audit in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.

The Board shall acknowledge the receipt, review, and evaluation of the external peer/quality report in the public session and Board minutes in which the Board authorizes the engagement of the accountant or firm to perform the audit in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.i.

The Board shall require the submission of an updated external peer/quality report of the engaged licensed public school accountant, within thirty days after the issuance date of the external peer/quality report if such report is issued prior to the date of the audit opinion for the most recent fiscal year in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.ii.

In accordance with NJOMB Circular Letter 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid, including any amendments or revisions thereto, the Board shall ensure the public school accountant provides a copy of the most recent external peer/quality report to the New Jersey Department of Education, within thirty days after the initial engagement of a licensed public school accountant or firm and within thirty days after the issuance of a subsequent peer/quality report in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.iii.

The Board shall engage a public school accountant during the audit engagement period for non-auditing, management, or other consulting services only if the services comply with the independence standards as established in Government Auditing Standards (Yellow Book) by the Comptroller General of the United States in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)3.



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Duties of Public School Accountant

The Commissioner of Education may prohibit, for good cause, the Board from engaging a particular licensed public school accountant, or may direct the use of a process for the appointment of a licensed public school accountant pursuant to N.J.A.C. 6A:23A-16.2(i)4.

The public school accountant shall complete the annual audit as required by the New Jersey Department of Education and N.J.S.A. 18A:23-1. Each annual audit shall include an audit of the books, accounts and moneys, and a verification of all cash and bank balances, of the Board and of any officer or employee thereof and of moneys derived from athletic events or the activities of any organization of public school students conducted under the auspices of the Board, from the date of the last annual audit to the date of the audit in question. Such audit shall also include a determination of the extent to which the district has used contracts entered into by the State Division of Purchase and Property pursuant to N.J.S.A. 52:25-16.1 et seq. in the purchase of materials, supplies, or equipment for the district in accordance with N.J.S.A. 18A:23-2. The report of each annual audit shall be completed in accordance with the time requirements of N.J.S.A. 18A:23-1 and shall be filed by the public school accountant in accordance with N.J.S.A. 18A:23-3.

The Board Secretary shall prepare or have prepared a synopsis or summary of the annual audit and recommendations, prior to the holding of the meeting of the Board to take action thereon; a copy of which synopsis or summary shall be available for distribution to interested parties at the meeting in accordance with N.J.S.A. 18A:23-4. Within thirty days following the receipt of the report of the annual audit the Board shall, at a regularly scheduled public meeting, cause the recommendations of the auditor to be read and to be discussed and the discussion duly noted on the Board meeting minutes in accordance with N.J.S.A. 18A:23-5.

N.J.S.A. 18A:23-1 et seq.

N.J.A.C. 6A:23A-16.2

Adopted:



0174 LEGAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of legal services.

The Board authorizes the Superintendent of Schools, Superintendent of Schools' designee, School Business Administrator/Board Secretary, and Board President as designated contact person(s) to request services or advice from contracted legal counsel.

In accordance with the provisions of N.J.A.C. 6A:23A-5.2(a)2, the Board shall designate an administrative staff member to review all legal bills and confer with designated contact person(s) to ensure the prudent use of legal services and the tracking of the use of those services.

In the event the school district's legal costs exceed one hundred thirty percent of the Statewide average per student amount, the procedures established in 1., 2., 3., and 4. below shall be implemented and, if not implemented, the district shall provide evidence the procedures established in 1., 2., 3., and 4. below would not result in a reduction of costs:

1. The designated contact person(s) shall ensure that contracted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. All requests for legal advice shall be made to the designated contact person(s) in writing and shall be maintained on file in the district offices. The designated contact person(s) shall determine whether the request warrants legal advice or if legal advice is necessary.
3. The designated contact person(s) shall maintain a log of all legal counsel contact including the name of the legal counsel contacted, date of the contact, issue discussed, and length of contact.
4. All written requests for legal advice and logs of legal counsel contacts shall be forwarded to the designated contact person(s) who shall be responsible to review all legal bills and compare all legal bills to the contact logs and to investigate and resolve any variances.



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Any professional services contract(s) for legal services shall prohibit advance payments. Services to be provided shall be described in detail in the contract and invoices for payment shall itemize the legal services provided for the billing period. Payments to legal counsel(s) shall only be for legal services actually provided in accordance with N.J.A.C. 6A:23A-5.2(a)4.

School districts and county vocational school districts shall not contract with legal counsel or use in-house legal counsel to pursue any affirmative claim or cause of action on behalf of district administrators and/or any individual Board member(s) for any claim or cause of action in which the damages to be awarded would benefit an individual rather than the school district as a whole in accordance with N.J.A.C. 6A:23A-5.2(b).

Pursuant to N.J.A.C. 6A:23A-5.2(a)1., the Board will annually establish prior to budget preparation, a maximum dollar limit for legal services. In the event it becomes necessary to exceed the established maximum dollar limit for legal services, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.

Contracts for legal services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes in accordance with N.J.A.C. 6A:23A-5.2(a)5. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)6.

N.J.A.C. 6A:23A-5.2

Adopted:



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0177 PROFESSIONAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of professional services.

The Board shall establish a maximum dollar limit, annually prior to budget preparation, for each type of professional service, with appropriate notification to the Board if it becomes necessary to exceed the maximum. Upon such notification, the Board may adopt a dollar increase in the maximum amount through formal Board action in accordance with N.J.A.C. 6A:23A-5.2(a)1.

Contracts for professional services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes and professional services contracts are limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)5. and 6.

Nothing in this Policy or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional services contracts.

N.J.A.C. 6A:23A-5.2

Adopted:



1570 INTERNAL CONTROLS

As a condition of receiving State aid, the school district shall establish specific policies and procedures on internal controls designed to provide management with reasonable assurance that the district's goals and objectives will be met and meet the requirements at N.J.A.C. 6A:23A-6.5 through N.J.A.C. 6A:23A-6.13. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies, and comply with law and regulation in accordance with N.J.A.C. 6A:23A-6.4(a).

The specific internal controls contained in N.J.A.C. 6A:23A-6 shall be established together with other internal controls contained in N.J.A.C. 6A and other law and regulations, required by professional standards, and as deemed necessary and appropriate by district management. The district may submit to the Commissioner of Education a written request to approve an alternative system, approach, or process for implementing the internal controls required in N.J.A.C. 6A:23A-6. The application shall include documented evidence, including, but not limited to, an independent, third-party written assessment that the alternative system, approach, or process will achieve the same safeguards, efficiency, and other purposes as the specified internal control requirement(s) in accordance with N.J.A.C. 6A:23A-6.4(b).

The district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment pursuant to N.J.A.C. 6A:23A-6.5. In accordance with the provisions of N.J.A.C. 6A:23A-6.5(b), the School Business Administrator/Board Secretary shall identify processes that are a violation of sound segregation of duties when performed by the same individuals. The School Business Administrator/Board Secretary shall segregate the duties of all such processes among Business Office staff based on available district resources, assessed vulnerability, and the associated cost-benefit, except as required at N.J.A.C. 6A:23A-6.5(b)1. and 2. The district shall include in the Annual Comprehensive Financial Report (ACFR) detailed organizational charts for the Central Office that tie to the district's position control logs, including, but not limited to, the business, human resources, and information management functions.

The district shall establish Standard Operating Procedures (SOP) for each task or function of the business operations of the district. The SOP manual shall include sections on each routine task or function as outlined in N.J.A.C. 6A:23A-6.6(b). The district shall establish a SOP that ensures office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory in accordance with N.J.A.C. 6A:23A-6.6(c).



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If the district has a budget in excess of \$25,000,000 or more than three hundred employees, the district shall maintain an Enterprise Resource Planning (ERP) System that integrates all data and processes of the district into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. Whenever considering financial systems or the automation of other services or functions, the Superintendent or School Business Administrator/Board Secretary shall notify the Executive County Superintendent in writing to see if opportunities for a shared service system exist. Access controls shall be established for key elements of financial systems to ensure a single person does not have the ability to make system edits that would violate segregation of duties controls in accordance with N.J.A.C. 6A:23A-6.7(c).

The district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with N.J.A.C. 6A:23A-6.8(a). The position control roster shall share a common database and be integrated with the district's payroll system, agree to the account codes in the budget software, and ensure the data within the position control roster system includes, at a minimum, the information as outlined in N.J.A.C. 6A:23A-6.8(a)3.

N.J.A.C. 6A:23A-6.4; 6A:23A-6.5; 6A:23A-6.6;
6A:23A-6.7; 6A:23A-6.8

Adopted:



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R 1570 INTERNAL CONTROLS

A. Segregation of Duties; Organization Structure - N.J.A.C. 6A:23A-6.5

1. The school district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment.
2. The School Business Administrator/Board Secretary shall identify processes that are a violation of sound segregation of duties when performed by the same individuals. The School Business Administrator/Board Secretary shall segregate the duties of all such processes among Business Office staff based on available district resources, assessed vulnerability, and the associated cost-benefit, except as required at N.J.A.C. 6A:23A-6.5(b)1. and 2. and A.2.a. and A.2.b. below.
 - a. The functions of human resources and payroll shall be segregated and completed by different employees in the district.
 - b. The functions of purchasing and accounts payable shall be segregated and completed by different employees in the district.
3. The district shall include in the Annual Comprehensive Financial Report (ACFR) detailed organizational charts for the Central Office that tie to the district's position control logs, including, but not limited to, the business, human resources, and information management functions.

B. Standard Operating Procedures (SOP) for Business Functions – N.J.A.C. 6A:23A-6.6

1. The school district shall establish SOPs for each task or function of the business operations of the district.
2. The SOP manual shall include sections on each routine task or function in the following areas:
 - a. Accounting, including general ledger, accounts payable, accounts receivable, payroll and fixed assets, and year-end procedures for each;
 - b. Cash management;



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- c. Budget development and administration, including tasks such as authorization of transfers and overtime;
 - d. Position control;
 - e. Purchasing, including tasks such as preparation of requisitions, approval of purchase orders and encumbering of funds, bid and quote requirements, and verification of receipt of goods and services;
 - f. Facilities, including administration of work, and health and safety;
 - g. Security;
 - h. Emergency preparedness;
 - i. Risk management;
 - j. Transportation;
 - k. Food service;
 - l. Technology systems; and
 - m. Information management.
3. The district shall establish SOPs that ensure office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory.
- C. Financial and Human Resource Management Systems; Access Controls - N.J.A.C. 6A:23A-6.7
- 1. If the school district has a budget in excess of \$25,000,000 or more than three hundred employees, the district shall maintain an Enterprise Resource Planning (ERP) System that integrates all data and processes of the school district into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration.



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2. Whenever considering financial systems or the automation of other services or functions, the Superintendent or School Business Administrator/Board Secretary shall notify the Executive County Superintendent in writing to see if opportunities for a shared service system exist.
 3. Access controls shall be established for key elements of financial systems to ensure a single person does not have the ability to make system edits that would violate segregation of duties controls.
 - a. The process for creating, modifying, and deleting user accounts shall include the use of user access request forms.
 - b. All requests for financial applications shall be approved and specified by the School Business Administrator/Board Secretary.
 - c. All requests for network access shall be granted by the head of the technology department, if one exists.
 - d. A review of user access shall be conducted yearly at a minimum by the relevant department managers and an audit trail should be maintained to verify the performance of this review.
 - e. Access to the network and key applications within the district shall be restricted to authorized users through the use of unique user names and passwords.
 - f. Proper protocols shall be implemented that appropriately address password expiration and complexity.
- D. Personnel Tracking and Accounting – N.J.A.C. 6A:23A-6.8
1. The school district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each. The position control roster shall:
 - a. Share a common database and be integrated with the district's payroll system;
 - b. Agree to the account codes in the budget software; and



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- c. Ensure the data within the position control roster system includes, at a minimum, the following information:
 - (1) The employee's name;
 - (2) The employee's date of hire;
 - (3) A permanent position tracking number for the employee, including:
 - (a) The expenditure account codes for the general fund consistent with the State prescribed budget, special revenue fund, and enterprise funds;
 - (b) The building(s) to which the position is assigned;
 - (c) The certificate(s) and endorsement(s) held, as applicable;
 - (d) The assignment position title as follows:
 - i. Superintendent or Chief School Administrator;
 - ii. Assistant Superintendent;
 - iii. School Business Administrator;
 - iv. Board Secretary (when other than N.J.A.C. 6A:23A-6.8(a)3.iii.(4)(A), (B), or (C) and D.1.c.(3)(d)i., D.1.c.(3)(d)ii., or D.1.c.(3)(d)iii. above);
 - v. Principal;
 - vi. Vice Principal;
 - vii. Director;
 - viii. Supervisor;



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- ix. Facilitator;
- x. Instructional Coach by Subject Area;
- xi. Department Chairperson by Subject Area;
- xii. Certificated Administrator – Other;
- xiii. Guidance;
- xiv. Media Specialist/Librarian;
- xv. School Nurse;
- xvi. Social Worker;
- xvii. Psychologist;
- xviii. Therapist – Occupational (OT);
- xix. Therapist – Physical (PT);
- xx. Therapist – Speech;
- xxi. Certificated Support Staff – Other;
- xxii. Teacher by Subject Area;
- xxiii. Instructional Assistants;
- xxiv. Certificated Instructional – Other;
- xxv. Aides supported by IEP;
- xxvi. Other Aides;
- xxvii. Maintenance Worker;
- xxviii. Custodian;



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- xxix. Bus Driver;
 - xxx. Vehicle Mechanic;
 - xxxi. Food Service; and
 - xxxii. Other Non-certificated;
- (4) A control number for substitute teachers;
 - (5) A control number for overtime;
 - (6) A control number for extra pay;
 - (7) The status of the position (filled, vacant, abolished, etc.);
 - (8) An indication, when available, of whether the employee is retiring in the budget year or not being renewed, including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc.;
 - (9) Each of the following: base salary, step, longevity, guide, stipends by type, overtime, and other extra compensation;
 - (10) The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
 - (11) The position's full-time equivalent value by location;
 - (12) The date the position was filled; and
 - (13) The date the position was originally created by the Board of Education. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the Board.

Adopted:



6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements of N.J.A.C. 6A:23A-5.3(b), shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) program by following the policies and procedures to maximize participation in the program as set forth in N.J.A.C. 6A:23A-5.3(d) and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).

The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b). As part of the annual budget information, the New Jersey Department of Education shall provide each district with a projection of available SEMI reimbursement for the budget year, as determined by the New Jersey Department of the Treasury's third-party administrator for SEMI. The district shall recognize as revenue in its annual district budget no less than ninety percent of the projection. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.

The district shall strive to achieve maximum participation in the SEMI program. "Maximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district's universe of eligible students. This may be done without parental consent.

If the district participates in the SEMI reimbursement program, the district shall comply with program requirements as outlined in N.J.A.C. 6A:23A-5.3(e).

If the district has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e), the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission. The district's SEMI action plan shall include the components as outlined in N.J.A.C. 6A:23A-5.3(g).



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Special Education Medicaid Initiative
(SEMI) Program

If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate that they fully implemented their New Jersey Department of Education-approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g), the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.

If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

N.J.A.C. 6A:23A-5.3

Adopted:



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R 6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements at N.J.A.C. 6A:23A-5.3(b) and A. below, shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) program by following the policies and procedures to maximize participation in the program at N.J.A.C. 6A:23A-5.3(d) and C.1. below and to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e) and C.2. below.

A. Waiver

1. The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation upon demonstration that for the subsequent school year: the district projects, based on reliable evidence, that it will have forty or fewer Medicaid-eligible classified students.
 - a. The application for a waiver of the requirements of N.J.A.C. 6A:23A-5.3, Policy 6111, and this Regulation shall be made to the Executive County Superintendent no less than forty-five days prior to the submission of the district's proposed budget for the school year to which the waiver request applies. The Executive County Superintendent shall notify the district of the decision on the waiver application within twenty days of receipt of the waiver request. If the waiver is not granted, the district shall submit to the Executive County Superintendent a SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and D. below as part of its annual district budget submission, or shall demonstrate to the Executive County Superintendent that the district has achieved maximum participation in the SEMI program in the prebudget year.

B. Projection of Available SEMI Reimbursement

1. As part of the annual budget information, the New Jersey Department of Education shall provide the school district with a projection of available SEMI reimbursement for the budget year, as determined by the New Jersey Department of the Treasury's third-party administrator for SEMI.
 - a. The district shall recognize as revenue in its annual school district budget no less than ninety percent of said projection.



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Special Education Medicaid Initiative
(SEMI) Program

- b. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.

C. SEMI Program Requirements

1. The school district shall strive to achieve maximum participation in the SEMI program. For the purpose of Policy 6111 and this Regulation, “maximum participation” means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district’s universe of eligible students. This may be done without parental consent.
2. If the district participates in the SEMI reimbursement program, the district shall comply with program requirements as follows:
 - a. The district shall implement Policy 6111 and this Regulation concerning the effective and efficient administration of the SEMI reimbursement program consistent with the requirements of N.J.A.C. 6A:23A-5.3. A complete listing of requirements and information are available at the SEMI/MAC website.
 - b. Any service submitted to Medicaid for reimbursement shall be rendered by a Medicaid qualified practitioner, or rendered by a provider under the supervision of a Medicaid qualified practitioner. The following outlines the required documentation for each related service provider:
 - (1) Nurses – copy of license (educational services certificate issued by the State Board of Examiners is not required for SEMI);
 - (2) Occupational Therapist – copy of license and educational services certificate issued by the State Board of Examiners;
 - (3) Physical Therapist – copy of license and educational services certificate issued by the State Board of Examiners;
 - (4) Psychologist – copy of educational services certificate issued by the State Board of Examiners;



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Special Education Medicaid Initiative
(SEMI) Program

- (5) Social Worker – copy of educational services certificate issued by the State Board of Examiners; and
- (6) Speech-language Specialist:
 - (a) Qualification and documentation for provision of evaluation services shall include:
 - (i) Copy of licensed physician's orders, which shall be maintained with the student's IEP; or
 - (ii) Copy of New Jersey license as a speech-language pathologist and educational services certificate with a speech-language specialist endorsement (N.J.A.C. 6A:9B-14.6) for the individual whose signature appears on the IEP; or
 - (iii) Copy of documentation that identifies the referral of speech services included in or with the student's IEP.
 - (b) Qualification for provision of related services shall include:
 - (i) Copy of educational services certificate or endorsement issued by the State Board of Examiners and an American Speech-Language-Hearing Association (ASHA) Certificate of Clinical Competence; or
 - (ii) Copy of educational services certificate with a speech-language specialist endorsement and a valid license authorized by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.
- (7) Audiologist – copy of license issued by the State Audiology and Speech-Language Pathology Advisory Committee in accordance with N.J.S.A. 45:3B-1 et seq.



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- c. Practitioners who are not Medicaid qualified can deliver services under the direction of Medicaid qualified practitioners. Practitioners who are not Medicaid qualified include only certified occupational therapist assistants, physical therapist assistants, speech-language specialists who do not meet the qualifications at N.J.A.C. 6A:23A-5.3(e)2.vi(2)(A) or (B) and C.2.b.(6)(i) and C.2.b.(6)(ii) above, and licensed practical nurses.
- d. Any direct therapy or other related service shall be prescribed in the related services section of the student's IEP prior to submitting a claim to Medicaid for reimbursement. Delivery of nursing services and dispensing of medication shall be referenced in the IEP and supported by physicians' orders or prescriptions, which shall be maintained on file. Supporting documentation to be maintained by the district shall be the cover/signature page, related services section of the IEP, therapy logs, and the evaluations and assessments conducted by the Medicaid-qualified practitioners.
- e. Entities where the district has placed SEMI-eligible students shall take steps to enable districts to maximize participation, including either logging the eligible services provided directly through the third-party system as determined by the New Jersey Department of the Treasury or the sending district, as mutually agreed upon with the district, and obtaining SEMI provider qualification certifications. Every out-of-district placement shall provide copies of SEMI provider qualifications, certifications, and licenses. N.J.A.C. 6A:23A-5.3(e)5. applies to the following out-of-district placement options:
 - (1) Approved private schools for students with disabilities;
 - (2) Educational services commissions;
 - (3) Jointure commissions;
 - (4) Vocational half-time programs;
 - (5) New Jersey Department of Education regional day schools; and
 - (6) County special service school districts.



- f. If the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above the district shall comply with the program requirements to assure the year-end cost settlement of SEMI claims is properly calculated with the standardized submission of quarterly and annual cost data, as well as staff pool lists transmitted directly through the third-party system as determined by the New Jersey Department of the Treasury.
- g. To retain reimbursement, if the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, the district shall ensure compliance with the necessary components of the cost settlement requirements which include completion of the online questionnaire – Random Moment Time Study (RMTS) – by staff provided directly through the third-party system as determined by the New Jersey Department of the Treasury.
- h. All supporting documentation for a Medicaid claim shall be maintained on file and available for audit or State review for at least seven years from the date of service. Supporting documentation shall include provider certification (current and historical for each provider); provider service logs, licenses, and/or certificates issued by the Division of Consumer Affairs or the New Jersey Department of Education, as applicable; physician authorizations for nursing services; parental consent forms; attendance records; and copies of the student's IEP.

D. SEMI Action Plan

- 1. If the school district has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e) and C.2. above, the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission.
- 2. The SEMI action plan shall include the following components:
 - a. Procedures for obtaining parental consent forms, such as the Parental Consent Best Practices that are available from the New Jersey Department of Education.



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- b. Establishment of a benchmark for the year of implementation or for the first year the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, whichever is applicable, for obtaining maximum participation of all SEMI-eligible students by the start of the subsequent school year.
 - (1) The benchmarks for the first year of implementation or for the first year the district does not have an approved waiver pursuant to N.J.A.C. 6A:23A-5.3(b) and A. above, whichever is applicable, for achieving maximum participation shall close, at a minimum, the gap between current participation and maximum participation by fifty percent by the beginning of the subsequent school year; and
 - (2) The benchmarks shall be based on the percentage of parental consent forms collected from eligible students. The number of parental consent forms shall reflect one parental consent form or one document noting parental refusal for each eligible student;
- c. Procedures to ensure all IEP meetings are documented in the third-party administrator's system. IEPs are claimable only if a Medicaid qualified practitioner is present and it is documented that a health-related service is discussed;
- d. Procedures to ensure all SEMI-eligible services, including services provided by entities where the district has placed SEMI-eligible students, are documented in the third-party administrator's system;
- e. Procedures to ensure a valid IEP is on file and the IEP date is on file in the third-party administrator's system for each SEMI-eligible student for whom parental consent has been obtained; and
- f. Procedures to ensure service providers used by the school district and entities where the district has placed SEMI-eligible students have valid licenses and certifications documenting SEMI provider qualifications on file in the third-party administrator's system.



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3. If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate they fully implemented their New Jersey Department of Education-approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g) and D. above, the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.
4. If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

Issued:



6220 BUDGET PREPARATION

The annual budget is the financial plan for the effectuation of the educational plan for the district. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis by every member of the Board of Education during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program, and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F; N.J.S.A. 18A:22-7 and 18A:22-8; and N.J.A.C. 6A:23A-8. The Board shall adopt and submit to the Executive County Superintendent for approval, together with Commissioner-prescribed supporting documentation, a budget that provides for a thorough and efficient education pursuant to N.J.A.C. 6A:23A-8.1(a). Pursuant to N.J.A.C. 6A:26-3.7 and 6A:26-3.12, the Board shall obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with N.J.A.C. 6A:23A-8.4.

The budget will be presented to the Board to allow adequate time for review and adoption.

The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8-1 et seq. and N.J.S.A. 18A:7F-5 through 63.

The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.

The budget, as adopted for the school year pursuant to N.J.S.A. 18A:7F-5, shall be provided for public inspection on the district's website, if one exists, and made available in print in a "user-friendly," plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).



POLICY

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Budget Preparation

All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C. 6A:23A-16.1 et seq.

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.

Adopted:



R 6220 BUDGET PREPARATION

The annual school district budget will be prepared in accordance with the following procedure.

A. Responsibility

1. The School Business Administrator/Board Secretary or designee is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy 6210.
2. Each Principal will assess the educational needs of the students, collect and evaluate the requests for funds submitted by the teaching and support staff members in their building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.
3. Each central office administrator will assess the needs of the program operation for which they are responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.

B. Priorities

1. All estimates submitted to the School Business Administrator/Board Secretary or designee in accordance with paragraph A.2. and paragraph A.3. above will be reasonably detailed and supported by appropriate documentation to justify the expenditures requested. The administrators charged with estimating budgetary needs will be guided by these cost priorities;
 - a. Staffing adequate to sustain the current instructional program;
 - b. Supplies and equipment adequate to sustain the current instructional program;
 - c. Maintenance of current facilities and programs;
 - d. New staff members to improve or expand the current program;



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- e. New supplies and equipment to improve or expand the current instructional program; and
 - f. New instructional programs.
 - 2. The Superintendent or designee and the School Business Administrator/Board Secretary will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent or designee and the School Business Administrator/Board Secretary will:
 - a. Compare budget requests with inventory to determine whether requested resources are presently available;
 - b. Analyze budget requests on a district-wide basis to determine whether requested resources can be shared; and
 - c. Analyze budget requests for staffing requirements and convert those requirements to dollar equivalents.
- C. Form
- 1. The tentative budget shall contain:
 - a. The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of the date specified by the New Jersey Department of Education (NJDOE) of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the Commissioner;
 - b. The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;
 - c. The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year as of the date specified by the NJDOE and the amount anticipated to be available for the ensuing school year in the following categories as applicable:
 - (1) Revenues to be raised by local sources;



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- (2) Revenues from State Aid;
- (3) Revenues from Federal Aid;
- (4) Revenues from intermediate sources; and/or
- (5) Other sources of revenue;
- d. Transfers between current expense and capital outlay for the preceding school year, the current school year as of the date specified by the NJDOE of that year and transfers anticipated for the ensuing school year;
- e. A presentation of the student population for the current school year and immediate past school year as reported in the application for State School Aid, and an estimate of the anticipated student population for the next school year;
- f. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year; and
- g. Any additional information required by the NJDOE and the Board of Education.
- h. All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

D. Timeline

The Superintendent or designee and the School Business Administrator/Board Secretary will submit the tentative budget recommendations to the Board of Education in accordance with the budget timeline established by the NJDOE and the Board. The proposed expenditures and anticipated revenues in the tentative budget will be supported by sufficient explanatory information to enable the Board to determine their validity.

Issued:



1636.01 NOTIFICATION OF PROMOTION, NEW JOB, AND TRANSFER OPPORTUNITIES

The Board of Education shall make reasonable efforts to announce, post, or otherwise make known opportunities for promotion that are advertised internally within the district or externally on internet-based advertisements, postings, printed flyers, or other similar advertisements to all current employees in the affected department or departments of the district prior to making a promotion decision in accordance with N.J.S.A. 34:6B-23.

For the purpose of N.J.S.A. 34:6B-23 and this Policy, “promotion” means a change in job title and an increase in compensation.

Any promotion for a current employee that is awarded on the basis of years of experience or performance shall not be subject to the notification requirements established in N.J.S.A. 34:6B-23 and this Policy. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from making a promotion on an emergent basis due to an unforeseen event.

The Board shall disclose in each posting for new jobs and transfer opportunities that are advertised by the Board either externally or internally the hourly wage or salary, or a range of the hourly wage or salary, and a general description of benefits and other compensation programs for which the staff member would be eligible. Nothing in N.J.S.A. 34:6B-23 and this Policy shall be construed to prohibit the Board from increasing the wages, benefits, and compensation identified in the job opening posting at the time of making an offer for employment to an applicant.

N.J.S.A. 34:6B-23

Adopted:

