



New Jersey Legislature
★ Office of LEGISLATIVE SERVICES ★
OFFICE OF THE STATE AUDITOR

EXECUTIVE SUMMARY

**DEPARTMENT OF LAW AND PUBLIC SAFETY
JUVENILE JUSTICE COMMISSION
NEW JERSEY TRAINING SCHOOL for BOYS
July 1, 2015 to October 31, 2018**

We found the financial transactions included in our testing were related to the school's programs and were recorded properly in the accounting systems. We noted inefficiencies in the areas of correctional police officer and education scheduling. We also noted weaknesses in internal controls related to inventory and asset management. We found that management failed to enforce the New Jersey Smoke-Free Air Act on the school grounds. We also made an observation regarding the availability of vocational training. The average annual cost of commitment at the school during our audit period approximated \$283,000 per resident.

AUDIT HIGHLIGHTS

- The Facility Detail post is scheduled for the first shift seven days a week and is designated for supervision of working residents performing janitorial functions. Working residents at the school are often supervised by civilian employees including those performing grounds-keeping duties. Our conversation with management concluded that this post could be eliminated. Freeing up correctional police officers from this post could result in estimated annual savings of \$145,000.
- Enhanced periodic reviews of student and teacher schedules are needed to control costs as the school's population is decreasing. As of August 2018, the resident population attending classes fell to 44 students from 80 students in January 2018. In September 2018 we noted two of the full-time vocational teachers had a total of two students each, and one full-time vocational teacher did not have any students.
- The school storeroom does not maintain accurate inventory records. We could not determine, and management was unaware of, when the last comprehensive physical count was performed. In our walk-throughs of the school storeroom locations, we noted items overstocked and outdated. In addition, we observed locations that were disorganized, inaccessible, or appeared not to have been accessed in a number of years.
- Management should enforce the New Jersey Smoke-Free Air Act on school grounds. Although there are multiple signs prohibiting tobacco throughout the school, we observed physical evidence of tobacco use on the school grounds on four separate occasions between October 24, 2017 and March 12, 2018.
- The school does not comply with state policies regarding the disposal of assets at the end of their useful life. We observed and documented abandoned vehicles, scrap tires, refrigerators, meat slicers with blades attached, furniture, automotive batteries, and other recyclable and hazardous waste. These items are not contained and increase the risk of harm to employees and the environment.

AUDITEE RESPONSE

The department generally concurs with our findings and recommendations.

For the complete audit report or to print this Executive Summary, click [here](#).