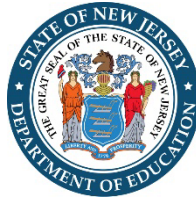


State of New Jersey
Department of Education
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National Park Elementary School District

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New Jersey K to 12 Education

Collaborative Monitoring Report
June 2024

District: National Park Elementary School District
County: Gloucester
Dates Monitored: May 14, 15, 16 and 17, 2024
Case Number: CM-11-24

Funding Sources:

Program	Funding Award
Title I, Part A	61,765
Title I SIA	47,710
Title II, Part A	14,788
Title III	0
Title III Immigrant	0
Title IV, Part A	15,133
IDEA Part B, Basic and Preschool	113,776
ARP ESSER (includes all subgrants)	730,189
Perkins V	0
Total Funds	<hr/> 983,361 <hr/>

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Background

The Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA) and other Federal education laws require local education agencies (LEAs - school districts and charter schools) to provide programs and services to schools within their local jurisdiction. The provision of these programs and services is based on the pertinent authorizing statutes specified in each of the Federal education laws.

The laws further require that state education agencies, in this case, the New Jersey Department of Education (NJDOE) to monitor the implementation and execution of Federal programs by the subrecipients. The monitors thereby determine whether the funds are being properly used by the district for their intended purposes and achieving the overall objectives of the funding initiatives.

Introduction

The NJDOE visited the National Park Elementary School District (NPESD or district) virtually, except where noted, to monitor the district's use of Federal funds. The NJDOE also examined related program plans, as applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year's applications and authorizing statutes.

The goal of the monitoring is to determine whether the funds were spent in accordance with the requirements of each program, Federal and state laws, and applicable regulations. The monitoring of NPESD included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title I SIA;
- Title II, Part A (Title II-A);
- Title IV, Part A (Title IV-A);
- IDEA Part B - Basic and Preschool; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

The scope of work performed included the review of records and documentation which included:

- accounting records
- annual audits
- board of education (board) meeting minutes
- grant applications program plans and needs assessments
- grant awards
- payroll records
- purchase orders

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The scope of work also included interviews with appropriate district staff regarding the administration of the aforementioned programs/grants. In addition, a sampling of computing devices and equipment purchased with Federal funds was selected and physically examined without exception.

The grants and programs reviewed included Title I, Title I SIA, Title II-A, Title IV-A, IDEA Basic and IDEA Preschool from July 1, 2023 through March 31, 2024. In addition, ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through March 31, 2024. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

General Overview of Uses of Federal Funds

Title I, Part A Projects

The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

NPESD is utilizing its allocation of Title I funds in the following areas:

1. salaries and benefits of basic skills teachers to supplement the instruction of low-performing students;
2. instructional materials and supplies;
3. extended day/year programs; and
4. parent and family engagement.

Title I SIA Projects

The School Improvement Award (SIA) is allocated to districts with schools designated as comprehensive support and improvement (CSI), additional targeted support and improvement (ATSI) or targeted support and improvement (TSI). The SIA exclusively supports evidence-based practices, as defined by ESSA, that demonstrate a statistically significant effect on improving student outcomes, as reflected in studies with strong, moderate, or promising evidence of effectiveness.

The district received SIA for the benefit of its school, National Park E.S. FY 2024 SIA funds are budgeted primarily for counseling services, professional development, and supplemental instructional materials and supplies to address English Language Arts, Mathematics, and Social Emotional Learning.

Title II-A Projects

The purpose of Title II-A is to:

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1. increase student achievement consistent with the challenging State academic standards;
2. improve the quality and effectiveness of teachers, principals and other school leaders;
3. increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools; and
4. provide low-income and minority students greater access to effective teachers, principals and other school leaders.

NPESD uses its Title II-A funds to provide high-quality personalized professional development which includes effective instructional leadership for all educators. The use of literacy coaches which provides meaningful and engaging professional development based on student need is also implemented with Title II-A funding.

Title IV-A Projects

The purpose of Title IV-A is to improve students' academic achievement by increasing the capacity of LEAs to:

1. provide all students with access to a well-rounded education;
2. improve school conditions for student learning; and
3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

NPESD uses its Title IV-A funds primarily for mentoring and counseling through Acenda Counseling Services. Acenda offers the district life-enhancing programs and services to students to improve overall well-being.

IDEA

The purpose of the IDEA grant is to provide federal entitlement funds to assist with the excess costs of providing special education and related services to students with disabilities. The FY 2024 IDEA Basic and Preschool funds are being used to reduce district tuition costs for students receiving special educational services in approved private schools for students with disabilities. Additional IDEA funds are being used to provide related services to students with disabilities.

ARP ESSER

The purpose of ARP ESSER funding is to assist LEAs in preparing for and responding to the impact of COVID-19 on educators, students, and families. Additional uses of funds include, but are not limited to:

1. hiring new staff and avoiding layoffs; and

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2. addressing learning loss through summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

NPESD uses its ARP ESSER funds mainly for:

1. salaries of instructional aides and a basic skills teacher;
2. behavioral clinician services for students with disabilities;
3. educational technology, such as Chromebooks and instructional software licenses;
4. instructional supplies and materials;
5. window repairs;
6. heating, ventilation and air conditioning installation;
7. asbestos abatement;
8. replacement of flooring; and
9. facilities management shared services.

ARP ESSER subgrant funds are being used for professional development of staff, counseling services for students, stipends paid to staff for after-school tutoring and summer enrichment programs for students and staff training on trauma.

Detailed Findings and Recommendations

The Detailed Findings and Recommendations are disaggregated into the following sections:

1. Multiple Grants Section – findings necessitating correction, or the reversal of charges due to the lack of adequate supporting documentation, for multiple grants.
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the Federal awards covered during the monitoring. The programmatic findings precede the fiscal findings unless otherwise denoted by an asterisk (*).
3. Administrative Section – crosscutting administrative findings may be found in this section.

Multiple Grants Section

There are no findings which warrant mention in this section.

Grant Specific Programmatic and Fiscal Section

Title I

The review of the district's 2023-2024 Title I programs yielded no programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

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Title I SIA

Finding 1:

The district's SIA carryover funds are not fully budgeted in the 2023-2024 Annual School Plan (ASP) to support implementation of evidence-based action steps.

Citation(s):

ESEA §1003(e) Application

Required Action(s):

The district shall ensure that all SIA carryover funds (\$27,975 reallocated carryover + \$19,735 carried over from FY 2023) are reflected accurately in National Park E.S.' ASP. As of the compilation of this report of examination, the \$27,975 amount was budgeted in the 2023-2024 ASP, but the \$19,735 was not. The funds not budgeted of \$19,735 should be added to the 2023-2024 ASP to support implementation of evidence-based action steps.

The district shall ensure that the line-item sum of the ASP budgets is consistent with line-item figures reflected in the Electronic Web-Enabled Grant system. These carryover funds must be used by the end of the FY 2024 project period on September 30, 2024.

Finding 2:

In FY 2024, the district paid a C. Heenan a total of \$2,500 for work performed as a Response to Intervention (RTI) Coordinator and allocated the costs to Title I SIA. Copies of a board resolution authorizing performance of the work and job description were provided for examination. On two occasions, following inquiries as to when Ms. Heenan performed the work, the district provided copies of her time and activity report (TAR). An examination of the TAR disclosed, in part, RTI duties that would presumably be covered by Ms. Heenan's contractual salary. District staff *verbally* advised that the employee performed duties during school hours, prep time, and after school. In addition, the work was described as cyclical in nature. Such information should be memorialized in writing as part of the district's internal control procedures for authorizing and documenting payroll costs of this nature.

Going forward, the district is advised to require employees who are paid compensation for work on Federal awards apart from their contractual salaries to track the actual duties performed, frequency and hours worked on a standardized form. Pursuant to the Uniform Grant Guidance, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must, among other things, be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

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Citation(s):

Uniform Grant Guidance, §§ 2 C.F.R. 200.430(i) Standards for Documentation of Personnel Expenses, 200.403 Factors affecting allowability of costs and 200.405 Allocable costs

Required Action(s):

The district is required to develop a form or use the one furnished by the Office of Fiscal Accountability and Compliance (OFAC) in order to accurately record and reflect the actual work performed by employees paid with Federal funds. As part of the submission of its corrective action plan, the district is required to upload a completed form for examination by OFAC via the Collaborative Federal Monitoring Homeroom Application.

Title II-A

The review of the district's 2023-2024 Title II-A programs yielded no programmatic or fiscal findings.

Title IV-A

The review of the district's 2023-2024 Title IV-A programs yielded no programmatic or fiscal findings.

IDEA

The review of the district's 2023-2024 IDEA programs yielded no programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

ARP ESSER and Related Subgrants

The review of the district's 2023-2024 ARP ESSER and related subgrants programs yielded no findings.

Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions. Copies of the requisite written procedures to implement such policies, however, were not provided for review as requested or require further development. Examples include, but are not necessarily limited to:

- The written procedures for determining the allowability of costs in accordance with Federal cost principles and the terms and conditions of the Federal award require further development. At a minimum, written cost allowability procedures should:

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1. detail the process for administering Federal awards, commencing with the development of the grant application and budget development, needs assessment, annual school plans through the close-out of the grant;
 2. include the criteria and method of review used to determine the allowable costs (e.g., a series of questions);
 3. delegate authority; and
 4. serve as an employee training tool and guide.
- No written procedures for the mandatory disclosure of all violations of Federal criminal law involving fraud (pertinent information relating to fraud follows), bribery, or gratuity violations potentially affecting the Federal award were provided.

Pursuant to ESEA legislation, each recipient of a grant or subgrant under ESEA must display, in a public place, the hotline contact information of the Office of Inspector General of the Department of Education (USDEOIG) so that any individual who observes, detects, or suspects improper use of taxpayer funds can easily report such improper use.

Federal guidance relating to the prevention of fraud is accessible from [USDEOIG Brochures](#); scroll past multiple tables to the Brochures, Flyers & Posters (Download Free) section. Use this link, [For K–12: Preventing Fraud and Corruption in Federal Education \(2021\)](#), to access a video training presentation.

Citation(s):

ESEA §9203 Preventing Improper Use of Taxpayer Funds; Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment, 2 C.F.R. §§200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles; and §200.113 Mandatory disclosures

Required Action(s):

The district must develop, revise, adopt and implement board policies and written procedures which address the requirements of the Uniform Grant Guidance, and include relevant citations and references to current legislation, where appropriate. The district may opt to utilize a vendor for the preparation and revision of the requisite board policies and procedures.

Finding 2:

On a few occasions, the district failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). State regulations require that a *properly executed* purchase order be issued *prior* to the purchase of goods or the rendering of services.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302(b)(4) Financial management and N.J.S.A. 18A:18A(2)(v) Definitions “Purchase Order”

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Required Action(s):

Purchase orders should be issued to all vendors prior to goods or services being provided.

Finding 3:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that multiple quotes or bids were obtained for various purchase orders (POs). Examples include PO numbers 300100 and 400219. These POs exceeded the threshold necessitating quotes or bids in accordance with:

1. the New Jersey Public School Contracts Law (PSCL) and district policy; or
2. procurement standards under Uniform Grant Guidance.

When the Federal and State legislation and regulations governing procurement are in conflict, the most restrictive prevails. Federal procurement standards do not include all exemptions allowed under the PSCL, specifically, professional services.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.317 - 327 Procurement Standards and N.J.S.A. 18A:18A-37(a) Award of purchases, contracts, or agreements

Required Action(s):

The district must adhere to the PSCL or applicable provisions of the Uniform Grant Guidance, whichever is most restrictive, when obtaining goods and services.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of every finding and implementation of all required actions and recommendations contained in this report.

If you have any questions, please contact Lisa D. McCormick via phone at (609) 376-3608 or via email at lisa.mccormick@doe.nj.gov.