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Paulsboro Public Schools

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New Jersey K to 12 Education

Collaborative Monitoring Report
May 2022

District: Paulsboro Public Schools
County: Gloucester
Dates Monitored: February 15, 16, 17 and 18, 2022
Case Number: CM-01-22

Funding Sources:

Program	Funding Award
Title I, Part A	761,277
Title I SIA	34,800
Title II, Part A	52,060
Title III	0
Title III Immigrant	0
Title IV, Part A	61,889
IDEA Part B, Basic and Preschool	365,864
CARES ESSER I	780,755
CRRSA ESSER II (includes all subgrants)	3,002,462
ARP ESSER (includes all subgrants)	6,523,945
ARP IDEA Basic and Preschool	68,127
Perkins V	0
Total Funds	<hr/> 11,651,179 <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 Paulsboro Public Schools (PPS 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 school'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 requirement of each program, federal and state laws, and applicable regulations. The monitoring of PPS included 1) staff interviews and 2) the review of documents and records related to the requirements of these programs:

- Title I, Part A;
- Title I SIA;
- Title II, Part A;
- Title IV, Part A;
- IDEA Part B - Basic and Preschool;
- Coronavirus Aid Relief, and Economic Security Act, Elementary and Secondary School Emergency Relief (ESSER) Fund (CARES ESSER I);
- Coronavirus Response and Relief Supplemental Appropriations ESSER Fund (CRRSA ESSER II) and applicable subgrants; and
- American Rescue Plan (ARP) IDEA - Basic and Preschool.

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

- accounting records
- annual audits

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- board minutes
- grant applications program plans and needs assessments
- grant awards
- payroll records
- purchase orders
- student records

The scope of work performed also included interviews with:

- instructional staff to verify implementation of Individualized Education Programs (IEPs)
- child study team members and speech-language specialists
- the program administrator regarding the IDEA grant

In addition, a sampling of computing devices and equipment purchased with federal funds was selected and physically examined.

Expenditures Reviewed

The grants and programs reviewed included Title I, Title I SIA, Title II-A, Title IV-A, IDEA Basic and Preschool, ARP IDEA Basic and Preschool from July 1, 2021 through January 28, 2022. In addition, CARES ESSER I and CRRSA ESSER II and all applicable subgrants were reviewed from commencement of the related project periods through January 28, 2022. A sampling of purchase orders and/or salaries and wages was selected from each program reviewed for examination.

General Overview of Uses of Federal Funds

Title I Projects

The purpose of the Title I, Part A program is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. PPS serves grades Pre-K through 12 and operates Title I schoolwide programs in all four of its Title I funded schools.

During the 2021-2022 school year, Title I funds are used primarily to pay the salaries and benefits of basic skills teachers and aides for providing instructional in-class and pull-out programs. In addition, Title I funds are being expended for instructional materials and supplies, and professional development. Funds are also being budgeted for parent and family engagement, and social emotional learning.

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Title I - SIA Projects

The School Improvement Award (SIA) is allocated to districts with schools identified as needing comprehensive support and improvement (CSI) or targeted support and improvement (TSI). The SIA exclusively supports evidence-based practices, as defined by the Every Student Succeeds Act, which demonstrate a statistically significant effect on improving student outcomes, as reflected in studies with strong, moderate, or promising evidence of effectiveness.

The Title I SIA funds are budgeted for online instructional and assessment software and platform, staff stipends for Annual School Plan leadership team support, professional development, intervention, and social and emotional learning (SEL) support, as well as consultants to provide SEL professional development.

Title II-A Projects

The purpose of the Title II, Part A (Title II-A) program is to build systems of support for excellent teaching and learning while increasing student achievement consistent with the challenging State academic standards. Title II-A funds are used primarily for building systems of support for excellent teaching and learning. PPS has used Title II-A funds in promoting high-quality instruction, instructional leadership, and professional development. Funds have been utilized for the reduction of class size by recruiting, hiring, and retaining effective teachers. Programs to teach children with disabilities and English learners have also been implemented with these funds.

Title IV-A Projects

The purpose of the Title IV, Part A (Title IV-A) program to provide all students with access to a well-rounded education, improve school conditions for student learning, and incorporate the use of technology to improve the academic and digital literacy of all students. Title IV-A funds are used for student support by providing college, career guidance and counseling, visual and performing arts education, and a K-12 STEAM initiative.

IDEA Grant

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 IDEA Basic funds are used to reduce district tuition costs for students receiving special education services in approved private schools for students with disabilities (APSSDs). Basic funds are also used for the purchase of instructional supplies. Nonpublic allocations are used for teacher assistants and supplemental services. The Preschool allocation is used for the purchase of instructional supplies.

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CARES ESSER I

The purpose of the CARES ESSER I funding is to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. The CARES ESSER I public schools allocation is being used for education technology, such as Chromebooks for students, mobile carts and software, desk guards, supplies to sanitize and clean the schools, and air conditioners. Funds are also budgeted for teacher for planning and coordinating during school closures. The nonpublic school allocation has also been used for Chromebooks, cleaning supplies and desk triguard shields.

CRRSA ESSER II

The purpose of CRRSA ESSER II funding is to provide money to LEAs to assist in: safely reopening schools; measuring and effectively addressing significant learning loss: and testing, repairing, and upgrading projects to improve air quality in buildings. CRRSA ESSER II funds are being spent for education technology, such as Promethean Boards, and the related installation, contract for supplies and services; instructional supplies; chairs and desks; and digital libraries and professional development webinar training. Funds are also budgeted for costs including, but not limited to: staff professional development; resources to address learning loss; complete project related to heating and ventilation control system replacement; and supplies to sanitize and clean school buildings and classrooms.

ARP IDEA

ARP IDEA is a supplemental award to the IDEA, Part B funds, intended to support districts in the recovery from the impact of the COVID-19 pandemic, to reopen schools safely and sustain safe operations.

ARP IDEA Basic funds are being expended to provide nonpublic students speech and supplementary instruction services through a provider, Gloucester County Special Services School District. The district also budgeted Basic funds for tuition costs for students receiving special education services in APSSDs. The Preschool allocation is being used for early learning instructional aids and school supplies.

Detailed Findings and Recommendations

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

1. Multiple Grants Section – findings necessitating the reversal of charges for multiple grants due to the lack of adequate supporting documentation;
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the federal awards covered during the monitoring; and

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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.

Title I

Finding 1:

The activities in each school's Annual School Plan (ASP) did not support all of the activities for which the schools are using their Title I funds. In a Title I schoolwide program, the school must use Title I funds and services to upgrade the entire educational program while continuing to provide services to its lowest performing students. The ASP becomes the mechanism for the school to document its efforts to meet the purpose and intent of the Title I legislation, and how the Title I funds will be used to support the program.

Citation(s):

ESEA §1114(b) Schoolwide Programs: Components of a Schoolwide Program

Required Action(s):

The district must ensure each school's 2021-2022 ASP reflects the current programs being delivered in each school and includes interventions for addressing the needs of the full continuum of students (including students with disabilities and gifted and talented students).

Recommended Action(s):

The district should provide technical assistance to school-level staff, regarding the completion of the ASP, to ensure consistency throughout the district. There were inconsistencies noted during the monitoring visit in the areas of stakeholder engagement and the comprehensive needs assessment.

Finding 2:

The district did not provide evidence that it conducted a comprehensive need assessment (CNA) to include all stakeholder groups (e.g., administrators, instructional staff, non-instructional staff, support personnel, parents, other community members). The CNA did not identify target populations, specific causes of needs based on data analysis, specific school performance targets, or prior year outcomes. Rather, the CNA repeated many of the same elements that had appeared in the CNAs in the district's ESEA Applications from the last several years, with no direct connection to data analysis. Since the CNA is an ongoing process, not a one-time event, the district must institute processes to ensure its annual, CNA includes a

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thorough analysis of both quantitative and qualitative data that results in the identification of specific needs for students, staff, and/or parents and families.

Citation(s):

ESEA §1112(c)(6) Local Educational Agency Plans - Assurance

Required Action(s):

The district must institute processes to ensure its annual CNA includes a thorough analysis of both quantitative and qualitative data that results in the identification of specific needs for students, staff, and/or parents and families. As part of the corrective action plan (CAP), the district must submit evidence of established processes to ensure:

- The CNA includes a thorough analysis of both quantitative and qualitative data to identify specific needs for students, staff, and/or parents and families; and
- The CNA process involves all relevant stakeholders, to include: administrators, instructional staff, non-instructional staff, support personnel, parents and families, and other community members.

Finding 3:

There is no evidence that the district provides outreach to engage parents/families in the Title I program. There is no mechanism in place to identify the needs of parents/families, and the district could not articulate how it will spend its parent and family engagement funds, including the two years of carryover reserve, that must be used for parent and family engagement activities. Pursuant to the legislative requirement, parents/families have a right to be involved in the development of the school-parent compact and the written parent engagement policies for both the district and each individual school. The district needs to determine how they can engage parents/families in the academic performance and achievement of their children.

Citation(s):

ESEA §1116(a)(1) Parent and Family Engagement (General Provisions)

Required Action(s):

As part of the CAP, the district must submit evidence of established processes to ensure:

- Parents and families are included on the schoolwide planning team and in the decision-making process for how parent and family engagement funds will be spent in the district; and
- Programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents.

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Recommended Action(s):

The district should reference the resources below to assist in designing and implementing a program that meets the legislative requirement for parent and family engagement:

- [Dual Capacity Framework Summary \(PDF\) \(ed.gov\)](#)
- [Title I \(nj.gov\)](#)

Finding 4:

The district did not provide school-level Title I parent and family engagement policies for all four Title I schools. The annual review allows parents and other stakeholders to impact the parental engagement process and identify the unique needs of the Title I schools and parents.

Citation(s):

ESEA §1116(b) Parent and Family Engagement (School Parent and Family Engagement Policy)

Required Action(s):

The district must ensure each school's 2021-2022 ASP reflects the current programs being delivered in each school and includes interventions for addressing the needs of the full continuum of students (including students with disabilities and gifted and talented students).

Recommended Action(s):

The district should provide technical assistance to its schools in the development of school-level parent and family engagement policies and ensure that its schools work with their stakeholder groups to develop the policies and review it annually.

Finding 5:

The district did not provide evidence that funds reserved for homeless children and youths, as stated in the ESEA application, are being used to provide the following services:

- School transportation for homeless students (\$1,500);
- Student educational needs (\$3,200);
- Parent/Family engagement (\$1,500); and
- Medical/Mental Health/Shelter Support (\$1,000).

Citation(s):

ESEA §1113(c)(3)(C)(i) Allocations- Reservation of Funds- Homeless Children and Youths

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Required Action(s):

As part of the CAP, the district must submit evidence of established processes to ensure:

- Funds are determined based on a needs assessment of homeless children and youth in the district; and
- Funds are used to provide homeless children and youths with services not ordinarily provided to other students.

Recommended Action(s):

It is recommended that the district provide more transportation options such as:

- Increase the capacity of existing bus services by hiring more drivers or increasing the number of routes
- Partner with public transportation providers to offer no-cost or reduced-cost bus options
- Assist youth to obtain drivers' licenses and reimburse youth and parents for gasoline/mileage to/from school of origin

Finding 6:

In its FY 2022 ESEA Consolidated Subgrant Application, the district budgeted Title I, Part A funds for in-class and pull-out instructional support programs as summarized: salaries and benefits of ten teachers (\$454,341) and salaries for eight paraprofessionals (\$204,245).

A review of the district's submitted documentation disclosed no indication of board approvals for the following staff members:

- T. Damminger
- T. Palmisano
- M. Pidliskey

Please note that board minutes must clearly delineate the names of all staff members whose salaries and benefits will be funded with Title I, Part A funds for the percentage of time they provide allowable Title I, Part A services.

More significantly, time and activity reports for T. Damminger, T. Palmisano and M. Pidliskey were not among the documents provided, nor were alternate records such as teacher schedules furnished for examination.

Pursuant to the Uniform Grant Guidance, time and activity documentation must among other things:

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- reflect what Title I-funded staff are doing, when and where they are working;
- match the staff member's funded percentage of time providing the Title I-funded services; and
- reasonably reflect the total activity for which the employee is compensated by the LEA, not exceeding 100% of compensated activities.

This documentation is necessary to verify that Title I-funded staff are performing allowable Title I, Part A activities.

Citation(s):

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

Required Action(s):

The district has advised OFAC that the salaries of the three employees have been removed from its Position Control Roster and accounting records maintained for its Title I, Part A program. The district is required to provide accounting records evidencing the reversal of their salaries totaling \$88,303.50 from July 1, 2021 through January 28, 2022 and all sums incurred thereafter, including any benefits, funded with Title I, Part A monies.

Given the district has already received reimbursement for the Title I salaries, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$88,303.50. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Recommended Action(s):

It is recommended that both district program and fiscal staff work collaboratively, to institute policies and procedures to ensure all:

- board minutes clearly delineate the names and position titles of all staff members whose salaries and benefits are funded with Title I, Part A monies; and
- Federally funded employees prepare TARs compliant with applicable Uniform Grant Guidance requirements.

Finding 7:

The district spent \$4,383.50 in Title I, Part A funds for desk separators to prevent the spread of the COVID-19 in its schools. The NJDOE awarded CARES ESSER I funds to LEAs, in part, to specifically address the impact of COVID-19 on elementary and secondary schools in New Jersey. This expenditure is more appropriately allocated to the district's CARES ESSER I grant.

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Citation(s):

CARES ESSER, §18003(d) Uses of Funds and Uniform Grant Guidance, 2 C.F.R. §200.405(a) Allocable costs

Required Action(s):

The district must submit to the OFAC copies demonstrating the posting of a journal entry in the accounting records to transfer the costs associated with PO-22-0317 from the Title I, Part A grant to the CARES ESSER I grant. Since the district has already claimed this expenditure for reimbursement purposes, the district must reduce the expenses claimed on its next Title I reimbursement request by \$4,383.50. This offset is necessary to ensure the accuracy of the district's reimbursement requests and Final Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Finding 8:

The district utilized the district-level subcode for certain non-personnel expenditures instead of school-level subcodes where appropriate based on a review of selected purchase orders. Expenditures clearly spent at the school-level are recorded at the school-level and those incurred for central administrative functions are recorded at the district-level. The coding and reporting of personnel and non-personnel expenditures impacts the Federal funds used to calculate the per-pupil expenditure figures that must be included on State and local report cards.

Citation(s):

ESEA §1111(h)(1)(C)(x) Report Cards (Minimum Requirements) and The Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities (UMCOA)

Required Action(s):

The district is required to implement procedures to ensure the proper recording of expenditures in its accounting records and accuracy of fiscal information used for school level reporting required under ESEA.

Title I SIA

Finding 1:

The district did not provide documented evidence that the development of each Annual School Plan (ASP) involved the participation of parents and families (non-staff), an outside community representative(s), and one or more secondary students as stakeholders on the ASP planning team. Pursuant to ESEA legislation, all relevant stakeholders, including parents and families, outside community members, and secondary students for served high schools, must participate actively in the development, implementation, and evaluation of the district's ASP Title I SIA.

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Citation(s):

ESEA §1111(d)(1)(B) and §1111(d)(2)(B) School Support and Improvement Activities

Required Action(s):

For Paulsboro High School and Paulsboro Jr. High School, identify stakeholder representatives including a student (high school only), a parent who is not a staff member of the school, and a community member. Include this information in the 2021-2022 ASP Builder Section/ASP Team & Meetings tab under “ASP Development Team Members.”

Finding 2:

The district, which serves one Comprehensive Support and Improvement (CSI) school and one Targeted Support and Improvement (TSI) school, did not complete a Resource Equity Review (RER) The intent of the RER provision of ESEA is to promote equity of funding across schools. It provides an opportunity for district and school leaders to examine how resource decisions affect student outcomes and “identity resource inequities” to be addressed through implementation of the ASP.

Citation(s):

ESEA §1111(d)(1)(B)(iv) Local Educational Agency Action and §1111(d)(2)(C) Additional Targeted Support

Required Action(s):

The district is required to complete the RER section of the ASP. Staff members central to the RER are the superintendent, business administrator and principals. Use school-level data, which may be accessed through the “School-Level Expenditures” [AudSum](#) link of the system in NJDOE Homeroom, to examine how your resource allocation practices affecting funding decisions and support continuous school improvement.

Recommendation(s):

The following recommendations are presented to assist the schools in strengthening and implementing the ASP development and implementation:

- When developing the ASP Plans, ensure a comprehensive needs assessment is completed for each school and the plan developed is focused on the priority performance needs for the population of students at each individual school.
- While the ASP Reporting tab showed evidence of progress monitoring the schools’ plans, be sure to complete the Teacher Evaluation section each cycle for the 2021-2022 ASP and moving forward. As of the completion of monitoring, neither the Comprehensive nor Targeted Support school had this data completed.

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- Under the ASP Building Tab, ensure that evidence-based prior year interventions that are to continue are included in the Action Steps of the relevant SMART Goal(s).

Title II-A

Finding 1:

The district budgeted Title II-A funds for salaries and benefits of \$46,805.00 for one teacher. The allowable uses selected in the grant application include 1) recruiting, hiring, and retaining effective teachers and 2) reducing class size to a level that is evidenced-based. The board minutes submitted reflect approval to fund 48% of S. Darby's salary with Title II, Part A funds. TARs were furnished for this staff member which reflect the same salary funding percentage. The TARs, however, did not account for the percentages of all federally and non-federally funded activities performed as required by the Uniform Grant Guidance.

In addition, the accounting and payroll records provided demonstrate that 69% of the salary for a different employee, T. Howard, is actually being charged to the grant. During the monitoring, district personnel advised that S. Darby is the staff member who should be charged to the grant.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. § 200.430(i) Standards for Documentation of Personnel Expenses; § 200.302 Financial Management; and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The differences in T. Howard's and S. Darby's salaries and funding percentages necessitate that the district post a journal entry to correct the total salary costs allocated to the Title II-A grant. Subsequent to the monitoring, the district submitted its first Title II-A reimbursement request which included salaries of \$22,595.00 through the period ended February 14, 2022.

The district is required to submit copies of accounting records evidencing this correction to OFAC and records itemizing the reimbursed salaries of \$22,955.00 through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Title IV-A

Finding 1:

The district budgeted Title IV-A funds to partially pay salaries and benefits of \$49,783.00 for four teachers. The allowable uses selected by the district for these teachers in the grant

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application are college and career guidance, mentoring and counseling, relationship building and STEM.

An examination of the district's submitted documentation disclosed board approvals for two teachers, N. DeMarco, and K. Callaway. Accounting and payroll records demonstrate that only the salaries of these two staff members are being charged to the grant. In lieu of allocating 10% each of two additional teachers' salaries (total 20%) to the Title IV-A program, these records reflect the district utilized a salary funding percentage of 59% for N. DeMarco instead of the board approved rate of 39% (difference 20%).

The board minutes must clearly delineate the names of all staff members whose salaries and benefits will be funded with Title IV-A funds for the percentage of time they provide allowable Title IV-A services.

Most notably, time and activity reports were not provided for either teacher. Time and activity documentation must reflect what Title IV-A funded staff are doing, when and where they are working, and must match the staff member's funded percentage of time providing the Title IV-A funded services. This documentation is necessary to verify that Title IV-A funded staff are performing allowable Title IV-A activities. In this case, the district submitted a Master Teacher Schedule as alternate documentation to support the use of Title IV-A funding.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. § 200.302 Financial Management; § 200.403(g) Factors affecting allowability of costs; and § 200.430(i) Standards for Documentation of Personnel Expenses

Required Action(s):

It is recommended that both district program and fiscal staff work collaboratively, to institute policies and procedures to ensure all:

- board minutes clearly delineate the names and position titles of all staff members whose salaries and benefits are funded with Title IV-A monies; and
- Federally funded employees prepare TARs compliant with applicable Uniform Grant Guidance requirements.

IDEA

Finding 1:

The district does not offer a full continuum of placement options for students determined eligible for special education and related services. The district currently offers pull-out resource services and self-contained programs. Students with disabilities in general education classroom settings have the opportunity for aide support, but in-class resource is not an option.

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Citation(s):

20 U.S.C. §1412(a)(5)(A) Least restrictive environment; 34 C.F.R. §300.114(a) LRE requirements; and N.J.A.C. 6A:14-4.2 Placement in the least restrictive environment

Required Action(s):

The district must ensure that students who are eligible for special education and related services have the opportunity to participate in programs and services based on their individual needs in the least restrictive environment (LRE). The district must also ensure that decisions regarding program are made on an individual basis. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and district administration and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation of program decisions
- review the oversight procedures

Finding 2:

The district did not consistently maintain documentation of the description, frequency, duration, and effectiveness of the interventions provided in the general education setting through the Intervention and Referral Services (I&RS).

Citation(s):

N.J.A.C. 6A:14-3.3(c) Location, referral, and identification

Required Action(s):

The district must ensure that when the I&RS team identifies interventions to meet the needs of a struggling learner that the team identifies and maintains documentation of the nature, description, frequency, and duration of the intervention and measures the effectiveness. In order to demonstrate correction of noncompliance, the district must conduct training for administrators and I&RS staff and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview I&RS team members and teachers
- review documentation for students who were provided interventions in general education between April 2022 and November 2022
- review the oversight procedures

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Finding 3:

The district did not consistently conduct identification meetings within 20 calendar days of receipt of a written request for evaluation for students referred for special education and related services.

Citation(s):

N.J.A.C. 6A:14-2.5(b)6 Protection in evaluation procedures; N.J.A.C. 6A:14-3.3(e) Location, referral, and identification; and N.J.A.C. 6A:14-3.5 Determination of eligibility for special education and related services

Required Action(s):

The district must ensure identification meetings are conducted within 20 calendar days of receipt of a written request for evaluation. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview I&RS team members and teachers
- review documentation for students who were provided interventions in general education between April 2022 and November 2022
- review the oversight procedures

Finding 4:

The district did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services. Specifically, initial evaluation reports did not contain observations in a non-testing setting and a parent interview.

Citation(s):

20 U.S.C. §1414(b)(4) and (5) Evaluations, eligibility determinations, individualized education programs, and educational placements; 34 C.F.R. §300.306(c)(i) Determination of eligibility; and N.J.A.C. 6A:14-3.4(f)4(i-vi) Evaluation

Required Action(s):

The district must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

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A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation for students who were provided interventions in general education between April 2022 and November 2022
- review the oversight procedures

Finding 5:

The district did not consistently document all required considerations and statements in the Individualized Education Programs (IEPs) of students eligible for special education and related services. Specifically, IEPs developed did not consistently include goals and objectives and age 14 post-school transition components.

Citation(s):

20 U.S.C. §1414(d)(3)(A)(B) Evaluations, eligibility determinations, individualized education programs, and educational placements; 34 C.F.R. §300.324(a)(1)(2) Development, review, and revision of IEP; and N.J.A.C. 6A:14-3.7(e) 1-17 and (f) Individualized education program

Required Action(s):

The district must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for specific students whose IEPs were identified as noncompliant.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the revised IEPs along with a random sample of IEPs for students whose annual review meetings were conducted between April 2022 and November 2022
- review the oversight procedures

Names of the students whose IEPs were identified as noncompliant will be provided to the district by the special education monitor.

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Finding 6:

The district did not consistently document in the IEPs of students removed from the general education setting for more than 20 percent of the school day, including students placed in separate settings, consideration of placement in the least restrictive environment. Specifically, IEPs did not consistently include:

- supplementary aids and services considered and an explanation of why they are not appropriate
- the potentially beneficial or harmful effects which a placement in general education may have on the students with disabilities or other students in the class
- for those students placed in separate settings, activities to transition the student to a less restrictive environment

Citation(s):

N.J.A.C. 6A:14-4.2 (a)8(iii) and 3.7(k) Placement in the least restrictive environment

Required Action(s):

The district must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise IEPs for specific students whose IEPs were identified as noncompliant.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the revised IEPs along with a random sample of IEPs for students whose annual review meetings were conducted between April 2022 and November 2022
- review the oversight procedures

Names of the students whose IEPs were identified as noncompliant will be provided to the district by the special education monitor.

Finding 7:

The district did not consistently implement each student's IEP as required. Specifically, personnel reported that special education teachers and aides required to implement IEPs are sometimes pulled from their teaching assignments to cover as substitutes. As a result, programs and services required by the IEP are not consistently provided.

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Citation(s):

20 U.S.C. §1412(a)(5) Least restrictive environment; 34 C.F.R. §300.119 Technical assistance and training activities; and N.J.A.C. 6A:14-4.1(a) Programs and instruction

Required Action(s):

The district must ensure programs are provided in accordance with student IEPs. In order to demonstrate correction of noncompliance, the district must conduct training for building level administrators and district administration and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review IEPs and teacher schedules
- review the oversight procedures

Finding 8:

The district did not consistently conduct reevaluations within three years of the previous classification date for students eligible for special education and related services.

Citation(s):

N.J.A.C. 6A:14-3.8(a) Reevaluation

Required Action(s):

The district must ensure that reevaluations are conducted within required timelines. To demonstrate correction of noncompliance the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation of eligibility meetings held as part of the reevaluation process between April 2022 and November 2022
- review the oversight procedures

Finding 9:

The district did not consistently provide written notice of graduation containing all required components within required timelines.

Citation(s):

N.J.A.C. 6A:14-4.11(b) Graduation

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Required Action(s):

The district must ensure that parents or adult students are provided with written notice of graduation containing all required components prior to graduation. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review a random sample of written notices of graduation
- review the oversight procedures

Finding 10:

Individual Service Plans (ISP) of students attending nonpublic schools do not consistently reflect IDEA expenditures.

Citation(s):

34 C.F.R. §300.130-300.144 Children with disabilities enrolled by their parents in private schools

Required Action(s):

The district must revise the ISPs to reflect the services provided under the IDEA grant.

CARES ESSER I

Finding 1:

The district spent CARES ESSER I funds for acquisition of 1,020 Chromebooks and related accessories to implement a “One-to-One Program” for its students. The district prepared a computing device log (CDL) that identifies the devices assigned to students.

A comparison of the Chromebook service tag numbers on the invoice received from the vendor to those on the CDL disclosed 143 of the devices or 14% overall do not appear on the log. As of the present date, district staff have not been able to locate the missing Chromebooks. These circumstances:

- illustrate why it is important for the district to properly maintain a log of federally funded electronic items that are more expensive to track than to replace; and
- appear to be indicative of ineffective control over computing devices purchased with federal funds.

A sample of devices were also selected and physically examined. Less than 10 devices were

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unavailable for inspection due to student absences and the participation of one student in a virtual education program.

Consistent with the Uniform Grant Guidance:

- computing devices are considered supplies
- supplies are all tangible personal property other than those described in § 200.33
- districts are required to maintain effective control over and accountability for all funds, property, and other assets

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.1 Definitions (Supplies), §200.403(a) and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of charges totaling \$46,270.41 for 143 Chromebooks (unit price \$323.57: \$297.07 + \$26.50) allocated to the CARES ESSER I grant. If the district has already submitted reimbursement for the Chromebooks purchased, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$46,270.41. This adjustment is necessary to ensure the accuracy of the district's reimbursement requests and Final Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Recommendation(s):

District staff have been advised to enter or transfer service tag or serial numbers from the invoices received from its vendor to properly account for the population of computing devices and equipment for tracking purposes.

CRRSA ESSER II

Finding 1:

The district was requested to provide timesheets or pay forms for staff paid on an hourly basis with federal funds on selected payroll dates. The dates were selected based on a review of accounting and payroll submitted for examination. The records requested were not furnished for activities that occurred in the summer and certain dates during the school year. The unsubstantiated payroll costs are summarized as follows:

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Grant	7/29/2021	8/30/2021	Total
CRRSA ESSER II	3,517.98	1,160.00	4,677.98
CRRSA ESSER II Learning Acceleration	23,098.00	7,000.00	30,098.00
Total			34,775.98

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. Timesheets or pay forms for staff paid on an hourly basis must reflect what Title I-funded staff are doing, when and where they are working. This documentation is necessary to verify that CRRSA ESSER II-funded staff are performing allowable CRRSA ESSER II activities.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of the expenditures identified that were allocated to the CRSSA ESSER II subgrants. If the district has already submitted reimbursement for these expenditures, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$34,775.98. This offset is necessary to ensure the accuracy of the district’s reimbursement requests and Final Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Finding 2:

The district was unable to provide copies of the purchase orders shown that were allocated to various grants for examination.

Grants	PO Nbr.	Date	Vendor	Amount
CRRSA ESSER II Mental Health	22-0379	11/1/2021	Winning Mindset	800.00
CRRSA ESSER II Learning Acceler.	22-0634	12/21/2021	Dana Teague	200.00
Total				1,000.00

Pursuant to the Uniform Grant Guidance, the district is required to maintain records which demonstrate costs charged to the grant are 1) necessary, reasonable, and allocable to the federal award and 2) adequately documented.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of the expenditures identified that were allocated to CRSSA ESSER II subgrants. Since the district has already submitted reimbursement for these expenditures, the district must reduce the expenses claimed on its next reimbursement request for these federal awards by \$1,000.00. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Finding 3:

The district expended CRRSA ESSER II funds for the purchase of 24 Promethean Boards, Chromeboxes, services and installation. Two of the Promethean boards had not yet been installed when the physical inspection occurred pending the receipt of stands on backorder. Two months have lapsed since the physical inspection. Pursuant to the Uniform Grant Guidance, all costs must be necessary, reasonable, and allocable to a federal award. The expenditure of funds for items or equipment not being used after purchase is inconsistent with this requirement.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district must provide records evidencing the two Promethean Boards and Chromeboxes have actually been installed for use. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Administrative Section

Finding 1:

The district did not have formal written procedures which address Uniform Grant Guidance requirements such as:

- determining the allowability of costs in accordance with federal cost principles the and the terms and conditions of the federal award; and
- the mandatory disclosure of all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302(b)(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 implement a process to ensure that appropriations of all federal grants are recorded appropriately in the financial records.

Finding 2:

The board of education meeting minutes provided for examination lacked mention the district agreed to submit applications for certain grants, including the dollar amount of the federal award and to accept the funds upon subsequent approval of the applications.

Citation(s):

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in EWEG

Required Action(s):

While completing each Consolidated Grant Applications in EWEG, the district must enter the actual or anticipated date of a board resolution approving the submission of the grant application and acceptance of grant funds following subsequent approval. The board resolution must be kept on file for audit or monitoring purposes.

Finding 3:

The district was unable furnish board of education meeting minutes evidencing a resolution for the award of a contract in excess of the bid threshold as required by State statute.

Citation(s):

N.J.S.A. 18A:18A-4: Contract awarded by board of education resolution; disqualification conditions

Required Action(s):

The district must ensure every contract for the provision or performance of any goods or services in which the aggregate cost exceeds the bid threshold are awarded only by board resolution.

Finding 4:

The district did not provide Revenue Report Summaries (RRS) for certain grants as requested for examination. In addition, the figures on the RRS for one or more grants did not agree to the corresponding Grant Award Notices.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district must implement a process to ensure the provision of documents as requested for monitoring or audit purposes and the revenues from all federal grants are recorded appropriately in the financial records.

Finding 5:

The amounts appropriated for several federal grants in the district's accounting records could not always be reconciled with corresponding amounts awarded in the EWEG system.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district must implement a process to ensure that appropriations of all federal grants are recorded appropriately in the financial records.

Finding 6:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that multiple quotes were obtained for several purchase orders as required by 1) the New Jersey Public School Contracts Law (PSCL) and district policy or 2) procurement standards under Uniform Grant Guidance, whichever is most restrictive.

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.

Finding 7:

The voucher packets for purchase orders 22-0098 and 22-0200 allocated to the Title I and IDEA Basic grants, respectively, were missing one or more of invoices from the vendor.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management and §200.403(g) Factors affecting cost allowability

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Required Action(s):

The district must implement procedures to receive and maintain copies of invoices for all goods and services purchased to support authorization of payment and to avoid potential nonallowable cost implications.

Finding 8:

A number of purchase orders were examined during monitoring with dollar amounts equal to or greater than \$25,000. Such purchase orders meet one of a number of definitions of a covered transaction in 2 C.F.R. §180.220. Before entering into covered transactions, these regulations require the district to determine the vendor is not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The covered transactions tested lacked any indication that verifications of this nature are being performed. Verifications may be accomplished by:

- (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration and available at <https://www.beta.sam.gov/> ;
- (2) collecting a certification from the entity; or
- (3) adding a clause or condition to the covered transaction with that entity (2 C.F.R. section 180.300)

Copies of evidence demonstrating performance of the requisite verifications must be maintained.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment

Required Action(s):

The district is required to implement procedures to confirm vendors are neither debarred, nor suspended prior to entering into purchase orders or contracts equal to or in excess of \$25,000.

Finding 9:

On numerous occasions, the district failed to issue a purchase order, prior to goods being purchased or services being rendered (confirming order). District policy and 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 10:

The district was unable to locate supporting documentation for certain reimbursement requests submitted prior to the monitoring for each grant. NJDOE monitors, however, were able to determine the specific expenditures claimed for reimbursement purposes without exception.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment; [Office of Grants Management, General Federal Entitlement Grant Guidance](#); and [Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#)

Required Action(s):

The district is required to submit reimbursement requests on a monthly basis, or at least quarterly. In addition, the district is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the United States Department of Education, and/or their authorized representatives upon request.

Finding 11:

The district charged a couple of expenditures to incorrect line items (also referred to as expenditure categories). For example, the purchase of desks, tables, and a teacher's desk with unit costs under the equipment threshold of \$2,000 were charged to Facilities Acquisition and Construction Services expenditure category 400-720 Building costs. The costs should have been charged to line item 100-600.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management and UMCOA

Required Action(s):

The district must follow the UMCOA when charging expenditures in the general ledger.

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.