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Department of Education  
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Pleasantville Public Schools

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*New Jersey K to 12 Education*

Collaborative Monitoring Report  
July 2022

**District:** Pleasantville Public Schools  
**County:** Atlantic  
**Dates Monitored:** March 14, 15, 16 and 17, 2022  
**Case Number:** CM-02-22

**Funding Sources:**

<b>Program</b>	<b>Funding Award</b>
Title I, Part A	1,401,553
Title I SIA	255,676
Title II, Part A	178,110
Title III	167,798
Title III Immigrant	2,492
Title IV, Part A	150,162
IDEA Part B, Basic and Preschool	1,284,670
CARES ESSER I	1,267,320
CRRSA ESSER II (includes all subgrants)	5,257,359
ARP ESSER (includes all subgrants)	11,544,662
ARP IDEA Basic and Preschool	217,802
Perkins V	19,463
<b>Total Funds</b>	<b>21,747,067</b>

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## **Background**

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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**

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The NJDOE visited the Pleasantville 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 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 III;
- Title III Immigrant;
- Title IV, Part A (Title IV-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;
- American Rescue Plan (ARP) ESSER and applicable subgrants; and
- ARP IDEA - Basic and Preschool.

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

- accounting records
- annual audits
- 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 purchased with federal funds was selected and physically examined without exception.

## **Expenditures Reviewed**

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The grants and programs reviewed included Title I, Title I SIA, Title II-A, Title III, Title III Immigrant, Title IV-A, IDEA Basic and Preschool, ARP IDEA Basic and Preschool from July 1, 2021 through February 24, 2022. In addition, CARES ESSER I, CRRSA ESSER II, ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through February 24, 2022. A sampling of purchase orders and/or salaries and wages from each program was selected for examination.

## **General Overview of Uses of Federal Funds**

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### **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 PK–12 and operates Title I schoolwide programs in each of its six Title I-funded schools. During the 2021-2022 school year, the district budgeted its Title I, Part A allocation for activities in the following areas:

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1. instructional materials and supplies;
2. equipment for the Title I, Part A program;
3. professional development;
4. parent and family engagement;
5. college and career readiness;
6. social-emotional learning; and
7. STEM/STEAM activities.

It is important to note that over the last several years, PPS has experienced significant turnover in all district-level administrative staff positions, including the superintendent level. During this time, the district employed seven different high school principals and five different middle school principals. These circumstances resulted in considerable inconsistencies in the oversight and implementation of the district's Title I, Part A funded programs. To further compound the situation, prior administrations did not establish policies and procedures regarding the implementation of Title I, Part A funded programs and services or the grants management process as this relates to the usage of these funds.

Despite the inherited conditions resulting from the above-described staff turnover, the current district-level administrative team is commended for the comprehensive provision of services to parents and families through the Parent Resource Center (PRC). This center is a strength area for the district, in that it enables district staff to directly meet the needs of parents and families by providing opportunities for sustained, connected, and ongoing programs and services for parents and their children, especially for parents of preschool age children. The working relationship between the PRC Coordinator and the Early Childhood Program Coordinator enables the district to implement a viable bridge program for children as they transition from early childhood education to kindergarten. This type of bridge (transition) program will lead to many successes for these children and their parents and families.

### **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 ESSA, 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 primarily for salaries for extended day/year programs for Title I students (STEAM, Social and Emotional Learning, Social and Emotional Wellness, and Peer Remediation advisors, as well as for the Mentoring/Tutoring program), and stipends for data and content specialists, bilingual specialist, and professional development activities. SIA funds are also budgeted for instructional and non-instructional expenditures and equipment.

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## **Title II 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. PPS uses Title II-A funds to make sure teachers, principals, and other school leaders are prepared and supported to meet the many challenging demands faced by both the district and students alike. Title II-A funds are used to provide evidence-based activities and strategies to support effective instruction and leaders to improve student achievement and school culture and climate. Professional development programs to promote high-quality instruction and instructional leadership have also been implemented with these funds.

## **Title III Projects**

The purpose of the Title III program is to improve the education of English learners by helping them learn English and meet challenging state academic content and student academic achievement standards. Title III funds are being used for expenses related to staffing and supplies for the implementation of language instruction educational programs.

## **Title III Immigrant Projects**

The purpose of Title III Immigrant funds is to provide enhanced instructional opportunities for immigrant students and their families. PPS uses Title III, Immigrant funds primarily for family engagement, including increasing parental literacy in English.

## **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. PPS uses Title IV-A funds for student support by providing visual and performing arts education. The district believes the Arts provide students with a way to heal from the pandemic, as well as a gateway for academic success.

Title IV-A funds also are used for the district's STEM program, which includes job shadowing with opportunities for hands-on experiences. Finally, professional development programs to train teachers and school leaders on effective ways to use various technology programs are implemented with Title IV-A funds.

## **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

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FY 2022 IDEA Basic funds are used to reduce tuition cost for students receiving special education services in approved private schools for students with disabilities. Basic funds are also used to pay the salary of a supervisor of special education and supervisor of instruction/intervention and employee benefits. Preschool funds are allocated to pay tuition for out of district students, iPads and an FM System.

**Perkins V**

Perkins V is a federal education program that invests in secondary and postsecondary career and technical education (CTE) programs. It is dedicated to increasing learner access to high-quality CTE programs of study with a focus on program improvement; alignment across grades 5–12, postsecondary and workforce; and economic development.

The FY 2022 Perkins V funds are being used at Pleasantville H.S. to operate Perkins V federally funded programs and programs of study (POS) offered to students participating in Career and Technical Education (CTE). In particular, the NJDOE Office of Career Readiness (OCR) approved the district to operate a program and POS under the following Classification of Instructional Program (CIP) Codes:

Program or POS	Name	CIP Code	OCR Approval Date
Program	Radio & Television	90701	April 17, 2019
POS	Graphic Design	500409	July 18, 2018

The district was approved to expend funds at Pleasantville High School to address the following:

1. district disparities or gaps in CTE student performance;
2. extra compensation for teachers for after school tutoring for English Learners to address gaps in student performance;
3. targeted content professional development to address the Collaborative Local Needs Assessment (CLNA) and work with specialized populations; and
4. acquisition of instructional supplies to allow hands-on experiences for improvement in CTE students’ performance.

**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. PPS uses the CARES ESSER I allocation for the salaries and benefits of custodian and attendance officers, personal protective equipment, educational technology such as Chromebooks and wireless hotspots and software licenses. PPS also budgeted funds for cleaning and sanitization supplies, virtual learning meetings, and mental health/supports for students and staff in the form of virtual yoga classes to reduce stress.

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## **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. The main allocation was used to continue the funding of salaries and benefits of custodians and attendance officers after the CARES ESSER I funds budgeted for this purpose were exhausted. Most notably, PPS has encumbered funds for heating, ventilation and air conditioner (HVAC) upgrades at Washington Avenue E.S. and Leeds Avenue E.S. In addition, the district uses subgrant funds to compensate staff for providing students with extended learning opportunities and for staff workshops. PPS also utilizes subgrant funds for mental health supports through professional development and the implementation of a tiered intervention model.

## **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. The main allocation was used to continue the funding salaries and benefits of custodians and attendance officers after the CARES ESSER I and CRRSA ESSER II funds budgeted for this purpose were exhausted. In addition, PPS primarily budgeted the main allocation (the amount available on May 24, 2022) for the repair and replacement of HVAC systems at its schools. At the time of the monitoring, PPS had not yet budgeted the subgrant funds for accelerated learning, extended learning opportunities, mental health supports and services in its financial management system.

## **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. PPS budgeted the Basic allocation for the purchase of educational technology, such as Promethean boards and Chromebooks for classrooms educating students with disabilities. The preschool allocation is budgeted to reduce tuition costs for students with disabilities attending out of district programs.

## **Detailed Findings and Recommendations**

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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
3. Administrative Section - crosscutting administrative findings may be found in this section.

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**Multiple Grants Section**

**Title II-A, CRRSA Learning Acceleration and CARES ESSER I**

**Finding 1:**

The district was unable to provide copies of timesheets to substantiate payroll costs allocated to the following grants/subgrants on the dates shown for the staff members listed:

Grant	Date	Name	Amount Charged to Grant	Amount Documented	Difference
Title II-A	7/29/2021	C. DeLuccia *	270.00	135.00	135.00
CRRSA Lrn. Acc.	7/29/2021	B. Barnard *	1,800.00	1,260.00	540.00
	7/29/2021	K. Bucknam	1,012.50	0.00	1,012.50
	7/29/2021	L. McBride-Brock*	1,080.00	540.00	540.00
	7/29/2021	E. Meade *	2,700.00	1,890.00	810.00
	7/29/2021	G. Stryker	686.25	371.25	315.00
CARES ESSER I	10/21/2021	Various	11,729.08	12,055.03	325.95
	1/28/2022	N. Brooks	1,925.00	0.00	1,925.00
<b>Total</b>			21,202.83	16,251.28	5,603.45

Based on a review of the documents submitted, it appears the employees whose names are followed by an asterisk (\*) were compensated twice for work performed during July 6 to July 8, 2021. The district advised C. DeLuccia of this error and submitted documentation of an adjustment for this improper payment. Relevant instructions follow in the Required Action(s) section of this finding. In addition, the district furnished for examination a copy of the board approval for the payment disbursed to N. Brooks. The board's approval alone does not adequately document such costs.

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 Title II-A, CRRSA Learning Acceleration and CARES ESSER I funded staff are performing allowable activities.

**Citations:**

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



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**Required Action(s):**

The district must submit copies of accounting records evidencing reversal of the unsupported expenditures allocated to the Title II-A grant, CRRSA Learning Acceleration subgrant and CARES ESSER I grant. If 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 \$5,603.45. This offset is necessary to ensure the accuracy of the district's reimbursement requests and Final Report. The required documents must be submitted to the Office of Fiscal Accountability and Compliance (OFAC) through the CFM Homeroom Application within thirty (30) days from the date of this report of examination (ROE).

**Grant Specific Programmatic and Fiscal Section**

**Title I**

**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, community representatives, and at the high school, one or more students, as stakeholders on the ASP planning teams. Pursuant to ESEA legislation, all relevant stakeholders, including parents and families, other members of the community, and students at the secondary level must actively participate in the development, implementation, and evaluation of each school's ASP. In addition, the ASPs did not align to the district's FY 2022 ESEA Application (Application) in the following ways:

- ASP Title I, Part A budget totals did not equal school-level allocation totals as calculated in the Application;
- Identified needs in the ASPs were not connected to the district's articulated needs presented in the Application; and
- SMART Goals did not always demonstrate a connection to the selected allowable uses listed in the Application.

**Citation(s):**

ESEA §1114(b)(2) Schoolwide Program Plan

**Required Action(s):**

As the district continues to implement and monitor each ASP throughout the remainder of the FY 2022 ESEA project period, parents and families, other community members, and students at the secondary level must be included as active participants in all ASP planning team meetings. The FY 2022 ASPs must be updated so that each Title I, Part A budget total matches the corresponding school-level allocation, per school, as contained in the district's Application. In addition, the ASPs must include articulated needs and allowable uses that align to those in the district's Application.

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As part of the submission of its corrective action plan (CAP), the district must include evidence of the active participation of parents and families, other community members, and students on the ASP planning teams, for review by staff in the Office of Supplemental Educational Programs (OSEP).

**Finding 2:**

The district provided evidence of school-level parent and family engagement policies; however, these policies included outdated language and citations from the No Child Left Behind Act [NCLB] (e.g., *adequate yearly progress; at least 95 percent of the 1 percent parent and family engagement reserve must be allocated to each school; section 1118*). In addition, the school-level parent and family engagement policies were not approved by the district's board of education (board).

Pursuant to ESEA legislation, the district must:

- Implement and make publicly available updated board approved school-level parent and family engagement policies, annually;
- Involve parents and families in the development of each written school-level parent and family engagement policy; and
- Inform parents and families of the ways in which they can further participate in the academic performance and achievement of their children.

**Citation(s):**

ESEA §1116(b)(1): Parent and Family Engagement - School Parent and Family Engagement Policy

**Required Action(s):**

For the 2022-2023 school year, the district must establish policies and procedures to ensure all Title I-funded schools have written, school-level parent and family engagement policies, that are board approved and posted on the district's website. The written school-level parent and family engagement policies must be developed and reviewed with the active engagement of parents and families, as well as be widely distributed to parents and families on an annual basis.

Parents and families must be informed of the ways in which they can further participate in the academic performance and achievement of their children. In this way, parents and families are afforded opportunities to become effective partners in the district's ongoing parent involvement process. The district must submit a copy of these policies and procedures regarding the development of school-level parent and family engagement policies as part of the submission of its CAP, for review by staff in the OSEP.

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**Recommended Action(s):**

To further enhance knowledge regarding policies and procedures related to parent and family engagement, it is recommended that the district administrators and staff review the parent and family engagement resources available on the NJDOE website at [Title I, Part A Parent Family Engagement](#). For additional assistance, please contact the OSEP at [titleone@doe.nj.gov](mailto:titleone@doe.nj.gov).

**Finding 3:**

The district provided documented evidence of written school-parent compacts for its Title I-funded schools; however, the compacts were outdated and referenced inaccurate legislative citations, terminology, and requirements from NCLB. The district did not provide evidence that parents and families were involved actively in the development of these compacts, or how the district widely distributed the compacts to parents and families.

Pursuant to ESEA legislation, as a component of the school-level parent and family engagement policy, each Title I-funded school must develop, in collaboration with parents, a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the New Jersey Student Learning Standards (NJSLS). The exclusion of parents and families in the development of the school-parent compacts resulted in these stakeholders being excluded from active participation in their children's educational programs.

**Citation(s):**

ESEA §1116(d)(1)-(2): Parent and Family Engagement: (Shared responsibilities for High Student Academic Achievement)

**Required Action(s):**

For the 2022-2023 school year, the district must establish policies and procedures to ensure all school-parent compacts:

1. include current information pertaining to ESEA legislative citations, terminology, and requirements;
2. are board approved; and
3. are posted on the district's website. In addition, these policies and procedures must address the following ESEA requirements:

All school-parent compacts will be developed, in collaboration with parents, to outline how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the NJSLS;

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- The district will include parents and families in the ongoing monitoring and continued development and implementation of all elements of the written school-parent compacts; and
- The school-parent compacts will be distributed widely to parents and families.

The district must submit a copy of these policies and procedures regarding the development of school-parent compacts as part of the submission of its CAP, for review by staff in the OSEP.

**Recommended Action(s):**

The district is encouraged to review all ESEA requirements as these relate to school-parent compacts. Information related to school-parent compacts may be found on the NJDOE website at [Title I, Part A Parent Family Engagement](#). For additional assistance, please contact the OSEP at [titleone@doe.nj.gov](mailto:titleone@doe.nj.gov).

**Finding 4:**

The Educational Stability for Children in Foster Care policy contained contradictory information regarding the district staff person who is designated as the local Point of Contact (POC) for students placed in foster care. One section of the policy indicated this POC would be the same person who serves as the district homeless liaison (DHL), but another section indicated the DHL would not serve as the POC for students placed in foster care. Pursuant to ESEA legislation, each district is to designate a local POC for child welfare agencies if the corresponding child welfare agency notifies the district, in writing, that the agency has designated a POC.

**Citation(s):**

ESEA §1112(c)(5)(A) Local Educational Agency Plans – Assurances

**Required Action(s):**

The district must immediately designate a local POC, post this information on its website, and ensure this information is updated in the NJDOE county/district/school (CDS) information system. As part of the submission of its CAP, the district must provide the name of the designated POC, as well as a link to where this information is located on the district's website.

**Recommended Action(s):**

It is recommended the district review the Educational Stability for Children in Foster Care policy information found on the Title I website at [nj.gov/education/foster/](http://nj.gov/education/foster/).

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**Finding 5:**

The district did not provide documented evidence of the distribution of a dated notification to parents and adult students (18 years of age or older) concerning information disclosed to military recruiters, postsecondary institutions, or prospective employers, when requested. In addition, the district did not provide a listing of students whose parents declined the release of this information. Pursuant to ESEA legislation, parents must be notified that districts routinely disclose names, addresses, and telephone numbers to military recruiters, postsecondary institutions, or prospective employers, subject to a parent's request not to disclose such information without prior written consent. The notification must advise parents of how to opt-out of the public, nonconsensual disclosure of this information and the method and timeline within which this will occur.

**Citation(s):**

ESEA §8528(a)(2): Armed Forces Recruiter Access to Students and Student Recruiting Information – Consent

**Required Action(s):**

The district must develop policies and procedures to ensure the timely distribution of this required notification regarding the disclosure of students' names, addresses, and telephone numbers, upon request, to military recruiters, postsecondary institutions, or prospective employers. The policies and procedures must ensure the content of the notification includes information on how parents may opt-out of this public, nonconsensual disclosure of information, as well as the method and timeline within which to do so. The district must keep on file the signatures of parents who have requested not to disclose such information. As part of its CAP submission, the district must include a copy of these policies and procedures to delineate how the district will meet the military opt-out notification requirement for the 2022-2023 school year. Staff from the OSEP will review this information.

**Finding 6:**

The district allocated \$1,101,167 as a district-wide Title I, Part A reserve, which represented 79% of the total FY 2022 Title I, Part A allocation and resulted in a \$71 per-pupil amount (PPA) for each Title I-funded school. These funds were budgeted solely for the purchase of various instructional materials and resources, rather than for the specific use in a specified district-wide program. Pursuant to ESEA legislation, district-wide programs are structured initiatives managed at the district (central) level rather than at the school level and are designed to improve the achievement of Title I students in all, or a subset of Title I-funded schools. While ESEA legislation does not establish a specific cap on the amount of funding a district can reserve for district-wide initiatives, the bulk of Title I funds generally should be allocated to schools, because Title I, Part A is designed to be a school-based program.

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**Citation(s):**

ESEA §1112 Local Educational Agency Plans

**Required Action(s):**

The district must amend its FY 2022 ESEA Application to eliminate the district-wide reserve allocation of \$1,101,167, distribute this amount to its Title I-funded schools (either evenly or in rank order of poverty), and delete the connection to a district-wide reserve for all associated costs in the Title I, Part A budget. Staff from OSEP will schedule a meeting with the district to assist in the completion of this FY 2022 ESEA amendment application.

**Finding 7:**

The district did not provide documented evidence to support the use of Title I, Part A funds for a horseback riding activity, a field trip to Sunny Farm, a carnival event, and the purchase of tee shirts for an extended year program. In addition to not showing a connection to the academic or non-academic needs of students, the district did not present documented evidence on the methods it established to measure and evaluate the success of each activity in meeting program outcomes or demonstrating increased student learning and achievement.

**Citation(s):**

Uniform Grant Guidance 2 C.F.R. §200.318 General Procurement Standards; §200.320 Methods of Procurement to be Followed; §200.404 and §200.405 Cost Principles: Subpart E – Reasonable Costs and Allocable Costs

**Required Action(s):**

In its FY 2022 ESEA amendment application, the district must reverse the associated budgeted costs for each of these four (4) activities and re-budget these funds for other Title I, Part A allowable uses. The district is reminded that the selection of other allowable uses, as well as budgeted costs, must align to the identified needs of the district. Staff from OSEP will assist the district staff in completing this amendment modification.

**Finding 8:**

The district did not provide documented evidence to verify the purchase of ten (10) Promethean televisions, as budgeted in the FY 2022 ESEA Application, or provide the locations in which these televisions were installed. In the review of submitted invoices, it appeared one (1) Promethean television was received, paid for, and installed in the Parent Resource Center (PRC); however, district staff could not verify this information.

**Citation(s):**

Uniform Grant Guidance 2 C.F.R. §200.318 General Procurement Standards; §200.320 Methods of Procurement to be Followed; §200.404 and §200.405 Cost Principles:

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Subpart E – Reasonable Costs and Allocable Costs

**Required Action(s):**

As part of the submission of its CAP, the district must submit documented evidence to certify the number of Promethean televisions, if any, that were purchased, installed, and paid for with Title I, Part A funds. This documentation will be reviewed by staff in the OSEP to determine if the district will need to reverse any of the existing budgeted costs for this purpose and re-budget the funds for other Title I, Part A allowable uses in its FY 2022 ESEA amendment application.

The district is reminded that the selection of other allowable uses, as well as budgeted costs, must align to the identified needs of the district. Staff from OSEP will assist the district staff in completing this amendment modification, if necessary.

**Additional Recommended Action(s):**

The NJDOE recognizes and acknowledges that the COVID-19 pandemic presented the district with many unforeseen challenges during the 2021-2022 school year. Inevitably, these circumstances impacted the district's Title I, Part A program, including the comprehensive needs assessment (CNA) process, as well as the development of ASPs in all applicable schools. The following recommendations are presented to assist the district in continuing to meet these challenges by further strengthening and enhancing its Title I, Part A programs and services:

**Comprehensive Needs Assessment**

It is recommended the district include more specific information regarding grade levels, target populations, performance targets, and the identification of data sources in the comprehensive needs assessment conducted for the district's FY 2023 ESEA Application, as well as those for all ASPs to be implemented during the 2022-2023 school year. In this way, all comprehensive needs assessment information is aligned, and shows a clearer connection to data driven decision-making and the importance of stakeholder engagement.

**Annual School Plans**

It is recommended, whenever possible, to include more than one (1) parent and more than one (1) community member as representatives on all ASP stakeholder planning teams. This improves stakeholder engagement by ensuring these relevant stakeholders more actively participate in the development, implementation, and evaluation of all ASPs. Additionally, stakeholder engagement in the ASP process should happen throughout the entire school year, as much as possible, rather than occur in a one- or two-month timeframe. Lastly, one or more students must serve as stakeholders in the development, implementation, and evaluation of the ASP for Pleasantville H.S.

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**Finding 9:**

In its FY 2022 ESEA Consolidated Subgrant Application, the district budgeted Title I, Part A funds for support services salaries and benefits of 23 teachers, 3 positions classified as “Other” and 1 paraprofessional (\$237,125).

A review of the district’s submitted documentation disclosed no indication of a board approval for M. Best. 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 M. Best was not among the documents provided, nor were alternate records such as a weekly schedule and a job description furnished for examination.

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

- 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 must submit to the OFAC, copies of board minutes that certify the salaries and benefits of M. Best were listed in the district’s FY 2022 ESEA Consolidated Grant Application, as being funded with Title I, Part A monies.

In addition, the district must submit a time and activity report (TAR) for M. Best. If the district is unable to provide this supporting documentation, the district must reverse his salary of \$16,000 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 his Title I salary, the district must reduce the expenses claimed on its next reimbursement request for this federal



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award by \$16,000. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

**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 10:**

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 ASP involved the participation of parents and families (non-staff), and an outside community representative(s) 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. It has been noted that Pleasantville M.S. has added a community member, parents and student to their ASP stakeholder team.

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**Citation(s):**

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

**Required Action(s):**

North Main Street E.S. does not have the required parent representation and must identify one or more parents who are not staff members of the school that will serve as a member of the ASP stakeholder team involved in all phases of the ASP including development, implementation, and progress monitoring. Include this information in the 2021-2022 ASP Builder Section/ASP Team & Meetings tab under “ASP Development Team Members.” Both North Main Street E.S. and Pleasantville M.S. should already be in the process of engaging the required broad base of stakeholders in the 2022-2023 ASP process.

**Finding 2:**

North Main Street E.S. and Pleasantville M.S. did not show evidence of allocating Title I SIA and Title I SIA carryover funds completely and accurately in the ASP budget for FY 2022. The SIA and SIA Carryover funds allocated are not aligned with the function/object codes of the Title I SIA and SIA carryover funds in the ESEA Consolidated application in the Electronic Web-Enabled Grant (EWEG) system. For instance, purchase requisitions show SIA funds spent in the 200-600 category, although there are no SIA funds budgeted within the 200-600 category in the Title I SIA application in EWEG. It is noted that the district has already begun working to align these funding categories based on feedback as part of the Collaborative Monitoring process.

**Citation(s):**

ESEA §1111(d)1(B) Comprehensive Support and Improvement and ESEA §1003(e) School Improvement

**Required Action(s):**

The district shall revise the FY 2022 ASP as well as the Title I SIA application of the ESEA Consolidated application (as necessary) to ensure accurate and aligned allocation of all Title I SIA and Title I SIA carry-over funds.

- SIA/SIA Carryover funds must support SMART Goal implementation of programs based on a comprehensive needs assessment informed by data and including evidence-based interventions.
- SIA/SIA Carryover budget detail in the ASP must align with the SIA/SIA Carryover budget detail in the Title I SIA application in EWEG.
- Any SIA/SIA Carryover fiscal compliance findings/recommendations included in this report must also be corrected and included in the overall alignment of SIA and SIA Carryover funds in the ASP and Title I SIA application in EWEG.

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**Recommended Action(s):**

In reviewing the ASPs for both North Main Street E.S. and Pleasantville M.S., there was not always a strong connection of identified priority performance needs to SMART Goals and use of SIA funds for evidence-based strategies/programs/interventions to implement those SMART Goals. The following recommendations are presented to assist the schools in strengthening and implementing the ASP development and implementation moving forward:

- 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.
- Develop SMART Goals based on Priority Performance Needs
- Use SIA funds only on Evidence-Based Strategies/Programs/Interventions (Tier I, 2, or 3 only) to fund SMART Goals based on needs
- Tie Action Steps necessary to implement Evidence-Based Strategies/Programs/Interventions with SIA funding
- 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).
- Complete the FY 2023 ASP by the June 30, 2022 due date

**Finding 3:**

The district used Title I SIA funds to buy a color printer through the issuance of purchase order 21002107, at a unit cost in excess of \$2,000. The district's equipment and computing device inventory records furnished for examination does not include this printer. Consistent with NJDOE guidelines, equipment items are any instrument, machine, apparatus, or set of articles that exceeds the capitalization threshold of \$2,000 per unit and meets all of the following criteria:

1. It retains its original shape, appearance, and character with use;
2. It does not lose its identity
3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

The district must list all equipment items, as well as any electronic devices that are less expensive to track than to replace, on inventory records, which are purchased with federal grant funds until transfer, replacement, or disposition takes place. Pursuant to the Uniform Grant Guidance, the inventory records must include the following information, at a minimum:

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1. Description of the item/property;
2. Serial number, model number, or other identification number (bar code or local identifying number);
3. Funding source of the item/property;
4. Titleholder (name of funding title/grant);
5. Acquisition date;
6. Acquisition cost of the item/property;
7. Records showing maintenance procedures to keep item/property in good condition;
8. Percentage of federal participation in the cost of the item/property;
9. Location, use, and condition of the item/property, and date information was reported; and
10. All pertinent information on the ultimate transfer, replacement or disposition (including date of disposal and the sale of the item/property, if applicable) when the item/property is retired from service.

With respect to item 2, LEAs should utilize numbers which correspond directly or that can be referenced, to those recorded on the vendor's shipping or packaging slips in order to facilitate effective:

- Implementation of internal controls over the equipment and computing devices purchased with federal funds; and
- Monitoring and audits.

The district is required to update the inventory listings for new purchases of equipment and computing devices and the purging of items. A physical inventory of equipment item/property must be taken and the results reconciled with the inventory property records at least once every two (2) years. Any loss, damage, or theft must be investigated and fully documented by local law enforcement officials.

The Uniform Grant Guidance allows the use of equipment no longer needed for the original project program on other activities currently or previously supported by federal funds. Otherwise, the disposition of equipment acquired with federal grant funds must be in accordance with the grant requirements. In the absence of specific instructions of the federal grant, equipment valued at \$5,000 or less may be retained, sold or otherwise disposed of with no further federal obligation.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.313(d) Equipment; §200.403(a) and §200.403(g) Factors affecting allowability of costs; and [Office of Grants Management, General Federal Entitlement Grant Guidance](#)

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**Required Action(s):**

The district must submit copies of inventory records evidencing the addition of the color printer to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

**Title II-A**

**Finding 1:**

In its FY 2022 ESEA Consolidated Subgrant Application, the district budgeted Title II-A funds for support services salaries and benefits of 51 teachers (\$16,490) and two (2) positions classified as "Other" - District Content Supervisors (\$110,000).

The accounting and payroll records provided for examination demonstrate the Supervisor's salaries are being charged to the grant as follows: S. Ceasar (37.56%) and K. Medina (40.62%). The percentages noted agree with those approved by the board as documented in meeting minutes.

The TARs furnished for both Supervisors, S. Ceasar and K. Medina, account for all federally and non-federally funded activities performed as required by the Uniform Grant Guidance. However, the TARs lack any indication of Title II-A funding percentages. The Supervisor's TARs must reflect activities which support their funding percentages and time devoted to Title II-A funded services.

**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 district must submit to the OFAC, copies of TARs which clearly identify the periods devoted to Title II-A funded services and accurate salary funding percentages to support their grant funded salaries. The required documents must be uploaded evidencing this correction to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Otherwise, the district must reduce the expenses claimed on its next reimbursement request for this federal award by the sum of their compensation given the district has already received reimbursement for their Title II-A salaries.

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### **Title III**

#### **Finding 1:**

The district used Title III funds totaling \$3,600 to pay for hourly wages of staff to conduct screening and testing of students who may be identified as English learners (ELs). Identification of students as ELs is a state requirement. Therefore, this is not an allowable expense because it supplants state and federal requirements.

#### **Citation(s):**

ESEA §3115(g) Supplement, Not Supplant and N.J.A.C. 6A:15 Bilingual Education

#### **Required Action(s):**

The district must reverse the charges of \$3,600 and use non-Title III funds to pay for hourly wages of staff who conduct screening and testing during the summer months. The district must then remove the charges from the Title III grant and re-budget these funds for allowable Title III activities.

In the event the district has already received reimbursement for these non-allowable costs, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$3,600. The district must submit copies of records and documents evidencing completion of the required actions through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

As part of the CAP process, the district must review the [funding document](#) to ensure staff understand supplemental, not supplanting use of funds.

#### **Finding 2:**

The district used a total of \$3,850 for the translation of benchmark assessments from English to native language. Providing equitable access to instruction, including linguistic access, is a state requirement and a civil rights responsibility. Therefore, this is not an allowable expense because it supplants state and federal requirements.

#### **Citation(s):**

ESEA §3115(g) Supplement, Not Supplant and N.J.A.C. 6A:15 Bilingual Education

#### **Required Action(s):**

The district must reverse the charges of \$3,850 and use non-Title III funds to pay for hourly wages of staff who conduct screening and testing during the summer months. The district must then remove the charges from the Title III grant and re-budget these funds for allowable Title III activities.

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In the event the district has already received reimbursement for these non-allowable costs, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$3,850. The district must submit copies of records and documents evidencing completion of the required actions through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

As part of the CAP process, the district must review the [funding document](#) to ensure staff understand supplemental, not supplanting use of funds.

**Recommended Action(s):**

The district should consider using the balance of funds reversed to:

- Develop a program based on student input (tap into their interest and expertise) which address speaking, basic skills, and math outcomes.
- Provide teachers with professional development which provides tools on how to create instructional learning (toward credits) that connects student's lived experiences to the state academic standards.

In addition, the district should review the district's current Option II (N.J.A.C. 6A:8-5.1(a)1ii) written policy and identify ways to update and/or expand the policy to provide equitable opportunities for ELs to access use of the policy.

Finally, the district should ensure that all expenses made with Title III funds are connected to allowable academic and non-academic outcomes. Evidence for the expenses and related connections to outcomes are clearly documented and maintained in the district's records.

## **Title III Immigrant**

### **Finding 1:**

In fiscal year 2021-2022, the district had carryover Immigrant funds only. The carryover amount of \$2,492 was based on the district's 2020-2021 immigrant count. In 2020-2021, the district was allocated a total of \$16,644. The 2020-2021 immigrant count was not accurately calculated based on the definition provided in NJSMART for Immigrant status. There were students included in the count who had attended a U.S. school for more than 3 cumulative years. The allocation was based on 266 students. The corrected roster includes only 201 students. The district would not have received an immigrant allocation because it did not meet the 2% increase threshold. Therefore, a total of \$14,152 Immigrant funds expended in fiscal year 2020-2021 must be returned. The carryover amount in fiscal year 2021-2022 in the amount of \$2,492 shall not be expended.

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**Citation(s):**

ESEA §3115(e) Immigrant Funds

**Required Action(s):**

The district must remit a check in the amount \$14,152 for the Immigrant fund allocation received and expended in fiscal year 2020-2021 based on inaccurate immigrant student count. The district is required to make the check payable to the Treasurer, State of New Jersey and send it to OFAC within thirty (30) days from the date of this ROE.

As part of the CAP, the district must:

1. Ensure the student information system vendor has a filter to identify students who may leave the district and re-enter the district at a later date and still meet the less than three cumulative years eligibility criteria;
2. Provide training to data entry staff to properly report in NJSMART which students meet the federal immigrant definition;
3. Extract a roster of students who only meet the federal immigrant definition. This action was already completed during the CFM virtual visit;
4. Ensure immigrant funds are used to support separate and distinct activities for immigrant children and youth and their families only;
5. Return federal Immigrant funds in the amount of \$14,152; and
6. Do not expend the remaining carryover funds in the amount of \$2,492.

**Recommended Action(s):**

PPS should align family engagement activities with the identified needs of students to affect academic and social outcomes. For instance, student math performance was an identified need. Family engagement activities that focus on modeling for families on how to increase math literacy skills at home (e.g. recipe measurements, grocery items list, purchase receipts) can help students practice mathematics in everyday life experiences. In doing so, students and families can connect the value of academics learned in school to the impact it may have on their daily life.

In addition, the district should create a plan for the year on how to engage parents, including newly arrived, undocumented, and/or mixed status families which takes into consideration family's readiness level and comfort to engage with the school.

**Title IV-A**

The review of the district's 2021-2022 Title IV, Part A programs yielded no findings.



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**IDEA Program**

The review of the district's 2021-2022 IDEA program yielded no findings.

**Perkins V**

**Finding 1:**

The district failed to provide evidence of a current (2021-2022 school year) Articulation Agreement for its approved Program of Study Graphic Design, CIP Code – 500409.

**Citation(s):**

Perkins V Act §3(4)A Definitions: Articulation Agreement and N.J.A.C. 6A:19-3.1(a)8 Program requirements

**Required Action(s):**

The district must provide a current approved annual Articulation Agreement signed by the chief school administrator and the postsecondary partner for the Program of Study Graphic Design, CIP code 500409.

**Finding 2:**

The district did not provide evidence of professional development for CTE educators.

**Citation(s):**

Perkins V Act §135(b)(2) Requirements For Uses of Funds and New Jersey Department of Education Comprehensive Local Needs Assessment Guide, page 76

**Required Action(s):**

The district must provide CTE professional development for teachers, faculty, and school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals involved with CTE approved programs and programs of study.

**Finding 3:**

The district did not provide evidence of CTE advisory board meetings for the enhancement of quality and equity within the district's CTE programs.

**Citation(s):**

N.J.A.C. 6A:19-3.1(a)2 Program requirements

**Required Action(s):**

The district must convene meetings at least two times annually for each state approved CTE program and program of study. The district must maintain evidence of meeting minutes regarding discussions of instructional alignment and required signatures of

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advisory board members.

**Finding 4:**

The district provided limited supporting documentation of required Work-Based Learning (WBL) activities for eligible CTE students. In addition, WBL data was not uploaded via NJSMART during the CTE submission period.

**Citation(s):**

Perkins V Act §3(5)(B) Definitions: Career and Technical Education; N.J.A.C. 6A:19-3.1(a)6vii Program requirements and 6A:19-4.1 Requirements of structured learning experiences; and Perkins Grant Application Guidelines, p. 27 (Section 5.3)

**Required Action(s):**

The district must provide WBL opportunities for students in CTE programs and programs of study. Also, the district must submit WBL data via NJSMART during the required reporting period.

**Finding 5:**

The district did not report 2021-2022 school year Placement data for CTE students. In addition, placement data was not reported for the previous school year.

**Citation(s):**

N.J.A.C. 6A:19-5.1(a)1(i)5 Performance targets and core indicators and Perkins Grant Application Guidelines, p. 27 (Section 5.3)

**Required Action(s):**

Placement data is to be submitted via NJ Homeroom approximately six months after graduation through a survey sent by the Office of Career Readiness.

**Finding 6:**

Perkins grant funds totaling \$360 were used to pay extra compensation to one employee from June 3, 2021 through June 13, 2021. Although no benefit was derived from the work performed by this employee during the FY 2022 Perkins project period, the associated costs were charged to the FY 2022 Perkins grant. This expenditure is allocable in its entirety to the prior project period, rather than to the FY 2022 project period.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.403(a) Factors affecting allowability of costs and §200.405(a) Allocable costs

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**Required Action(s):**

The district must reverse the charges and provide documentation of the reversal to the department. Going forward, the district must implement procedures to ensure that program costs are charged to the appropriate project period.

**Finding 7:**

Most of the extra compensation in the previous finding, \$330 to be exact, would be disallowed for other reasons. In particular, the employee received the extra compensation for revising the curriculum of an unapproved CTE program to comply with the state-mandated New Jersey Student Learning Standards. The use of Perkins funds for an unapproved CTE program or to provide services that the district is required to provide under other federal, state or local laws is unallowable.

**Citation(s):**

Perkins V Act §211(a) Supplement Not Supplant; EDGAR, 34 C.F.R. § 76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications; and Perkins Guidelines (April 1, 2021), Section 3.7 and Appendix F

**Required Action(s):**

The district must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.

**Finding 8:**

The district failed to comply with certain implementing regulations and program specific requirements for the Perkins grant, as follows:

- the purchase orders examined did not include the correct CIP code or the intended location of equipment and/or personal computers; and
- an amendment application was not submitted when changes were made in the approved intent, program area, or purpose of salary costs and related benefits.

**Citation(s):**

EDGAR, 34 C.F.R. § 76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications and Perkins Guidelines (April 1, 2021), Section 6.6

**Required Action(s):**

The district must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.

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**CARES ESSER I**

**Finding 1:**

The district submitted documentation for six (6) CARES ESSER I reimbursement requests expenditures through the period ended December 31, 2021 that include costs categorized as follows:

Category	Applicable Reimb. Requests	Amount Reimbursed	Amount Substantiated	Difference
6/30/2020 Rollover	#1	41,609.14	0.00	41,609.14
19-20 Audit Adjustments	#3-5	58,457.62	52,615.73	5,841.89
6/30/2021 Rollover	#6	1,120.11	1,120.22	0.00
<b>Total</b>		101,186.87	53,735.95	47,451.03

In the absence of adequate records (e.g. general ledger reports, purchase orders, invoices and proof of payment) which substantiate the remaining costs in the “Difference” column, the sum of \$47,451.03 is unallowable.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment; and §§200.400 – 200.476 Subpart E - Cost Principles

**Required Action(s):**

The district must submit to the OFAC, copies of documentation supporting the expenditures totaling \$47,451.03 or evidencing reversal of this sum on its next CARES ESSER I reimbursement request. The required documents must be uploaded to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

**Administrative**

**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 develop and update existing written procedures to conform to the requirements of the Uniform Grant Guidance.

**Finding 2:**

The board meeting minutes provided for examination lacked mention that the district agreed to:

1. submit applications and/or amendment applications for certain grants/subgrants, including the dollar amount of the federal award and
2. accept the funds upon subsequent approval of the applications.

In one case, the dollar amount of the federal award mentioned in the board meeting minutes did not agree approved award in EWEG.

**Citation(s):**

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in Electronic Web-Enabled Grant (EWEG) system

**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 amounts appropriated for a number of 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.

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**Finding 4:**

The district transferred CRRSA Mental Health funds of \$100,000 to a line item in which funds were not previously budgeted *before* filing an amendment application.

**Citation(s):**

EDGAR, 34 C.F.R. § 76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies and regulations and [FY2022 ESEA Amendment Applications](#) (these instructions are updated annually)

**Required Action(s):**

Going forward, the district must be sure to file amendment application prior to moving funds to a previously unopened line item.

**Finding 5:**

The revenue and program codes utilized by the district in its accounting records for certain grants are inconsistent with those prescribed by the department as summarized below:

Grant	Type	Incorrect Code	Correct Code
Title IV-A	Revenue	4117	4471 - 4474
CARES ESSER I	Revenue	4300	4352
	Program	298	477

**Citation(s):**

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 utilize the UMCOA to ensure the proper recording of revenues and expenditures in its accounting 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

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**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 6:**

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. One or more of 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 [beta.sam.gov/](https://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 7:**

The district did not submit reimbursement requests for its Title III grant on a monthly, but no less than quarterly basis. In addition, the supporting documentation provided for a CARES ESSER I reimbursement request did not agree with the actual amount claimed by the district.

**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](#)

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**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 U.S. Department of Education, and/or their authorized representatives upon request.

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](mailto:lisa.mccormick@doe.nj.gov).