

State of New Jersey  
Department of Education  
PO Box 500  
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**Pemberton Township Schools**

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New Jersey K to 12 Education

Collaborative Monitoring Report  
August 2022

**District:** Pemberton Township Schools  
**County:** Burlington  
**Dates Monitored:** May 24, 25, 26 and 27, 2022  
**Case Number:** CM-07-22

**Funding Sources:**

<b>Program</b>	<b>Funding Award</b>
Title I, Part A	989,793
Title I SIA	479,798
Title II, Part A	142,876
Title III	26,969
Title III Immigrant	1,360
Title IV, Part A	72,142
IDEA Part B, Basic and Preschool	1,626,730
CARES ESSER I	723,419
CRRSA ESSER II (includes all subgrants)	3,149,639
ARP ESSER (includes all subgrants)	0
ARP IDEA Basic and Preschool	249,039
Perkins V	84,738
<b>Total Funds</b>	<b>7,546,503</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 Pemberton Township Schools (PTS or district) virtually 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 PTS 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) IDEA - Basic and Preschool; and
- Perkins V

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

- 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 grants

A physical examination of equipment purchased with federal funds (Perkins V only) was not necessary for reasons stated in Perkins V, Finding 5.

### **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 and Perkins V from July 1, 2021 through April 30, 2022. In addition, CARES ESSER I and CRRSA ESSER II and all applicable subgrants were reviewed from commencement of the related project periods through April 30, 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**

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#### **Title I Projects**

The purpose of Title I, Part A is to provide all children with significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. PTS operates Title I targeted assistance programs in all its Title I-funded schools. During the 2021-2022 school year, Title I, Part A funds are used primarily to pay the salaries and benefits of instructional teachers and paraprofessionals; provide tutoring services through extended year programs; and supplement the instruction of low-performing students with push-in and pull-out programs. In addition, Title I, Part A funds are also being expended for instructional materials and supplies.

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### **Title I SIA Projects**

PTS receives School Improvement Award (SIA) funds for four schools identified for comprehensive or targeted support based on the indicators outlined in the department's Every Student Succeeds Act plan. These funds are used to address English Language Arts (ELA) and Math outcomes through the acquisition of needed resources including: classroom libraries; software to enhance student engagement and differentiated instruction; personnel or contracted services to provide job-embedded professional development; and stipends for increased learning time. Funds are also used for parent engagement activities, school-based counseling services and peer leadership programs.

### **Title II-A Projects**

Title II, Part A (Title II-A) funds are used primarily for building systems of support for excellent teaching and learning while increasing student achievement consistent with the challenging state academic standards. PTS uses Title II-A funds to provide high-quality personalized professional development in ELA and Math. The district also utilizes Title II-A funds to pay the salaries of instructional coaches, who collaborate and support teachers in using the curriculum to analyze students' strengths and target areas for academic improvement.

### **Title III Projects**

The purpose of the Title III program is to improve the education of English learners (ELs) by helping them to learn English and meet challenging state academic content and student academic achievement standards. PTS uses its Title III funds for salaries, professional development, and supplies.

### **Title III Immigrant Projects**

The purpose of Title III Immigrant funds is to provide enhanced instructional opportunities for immigrant students and their families. PTS uses its Title III Immigrant funds for stipends.

### **Title IV-A Projects**

Title IV, Part A (Title IV-A) funds are used primarily 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. PTS uses its Title IV-A funds for professional development programs to train teachers on ways to use various technology programs for effective instruction in the classroom. Instructional coaches are used to oversee technological transitions in the district by assisting teachers and students with using technology.

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**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 FY 2022 IDEA Basic and Preschool funds are being used to reduce district tuition costs for students receiving special educational services in approved private schools for students with disabilities.

**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 Pemberton H.S. to operate Perkins V federally funded programs and programs of study (POS) offered to students participating in CTE. The NJDOE, Office of Career Readiness approved the district to operate a program and POS under the following Classification of Instructional Program (CIP) Codes:

<b>Program or POS</b>	<b>Name</b>	<b>CIP Code</b>	<b>OCR Approval Date</b>
POS	Broadcast Journalism	90402	January 05, 2019
POS	Arts/Baker/Pastry Chief, Career Cluster Hospitality and Tourism	120501	June 14, 2018
Program	Food Preparation/Professional Cooking/Kitchen Assistant – Cooperative Ed – grades 11 & 12	120505	April 26, 2019
Program	Applied Horticulture/Horticulture Operations General	010601	May 19, 2019
Program	Entrepreneurship/Entrepreneurship Studies	520701	November 26, 2018
Program	Fashion/Apparel Design	500407	November 26, 2018
Program	Digital Communications and Media/Multimedia	90702	November 26, 2018
Program	Medical/Clinical Assistant	510801	April 26, 2018

The department approved PTS to expend the FY 2022 award primarily for computing devices and student tutoring and technical skill assessments. The district was approved to expend the residual funds on consultants, field trips, and professional development.

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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. CARES ESSER I funds are used primarily for:

1. the salaries and benefits of School Helper Aides to assist in maintaining proper social distancing and health protocols during lunch/recess and to support classroom instruction; and
2. school leader committee work attributable to the plan for safely reopening operationally; instructional and curriculum adjustments; and Social and Emotional Learning.

CARES ESSER I funds are being utilized for personal protective equipment; desk barriers; cleaning and sanitizing supplies; replacement air filters for heating, ventilation, and air conditioning (HVAC) systems; and educational technology such as mobile hotspots and software subscriptions.

**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 is budgeted primarily for window replacement and HVAC improvements at the Samuel T. Busanksy E.S. At the time of the monitoring, the main allocation is being expended for engineering costs. Additional funds are utilized to pay Supervisors, Teachers and Nurses stipends for summer school program activities.

PTS spends its subgrant funds on:

- stipends and benefits for Teachers and Paraprofessionals who provided literacy, STEM and credit recovery services; and
- counseling for youth development, enrichment and family services model.

**ARP ESSER**

At the time of the monitoring, the district's ARP Consolidated Grant Application had not been approved by the department.

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**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.

The Basic allocation is used mainly to provide mental health services and behavioral interventions for students with disabilities. The Preschool funds are budgeted for supplies for preschool students with disabilities to enhance their program.

**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.

**Multiple Grants Section**

There are no findings which warrant mention in this section.

**Grant Specific Programmatic and Fiscal Section**

**Title I**

**Finding 1:**

PTS did not provide school-level Title I parent and family engagement policies for all Title I schools.

**Citation(s):**

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

**Required Action(s):**

PTS must have a written district-level parent and family engagement policy, as well as school-level parent and family engagement policies developed with parental input. Both policies must be evaluated annually. PTS must submit copies of school-level policies to the NJDOE for review as part of the corrective action plan (CAP). PTS also must submit

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evidence of engaging parents in the development and review of these policies (meeting agenda, sign-in sheets, board of education (board) minutes).

**Recommended Action(s):**

PTS 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 these policies and review them annually.

**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), students (secondary school), and outside community representative(s) as stakeholders on the ASP planning teams. 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 of the ASPs.

**Citation(s):**

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

**Required Action(s):**

The district must ensure the participation of parents and families (non-staff), students (secondary school), and community representative(s) as stakeholders on the 2022-2023 ASP planning teams for the Denbo-Crichton E.S., Helen Fort M.S., Marcus Newcomb M.S., and Pemberton H.S.

**Recommendation(s):**

District leadership and school planning teams should continue their collaboration with the department's regional support team on the development of all components of the 2022-2023 ASP, with particular attention being given to the revised SMART Goals panel. Optimal completion of this section will facilitate better alignment of SIA-funded resources with evidence-based activities, strategies, or programs.

**Title II-A**

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

**Title III**

The review of the district's 2021-2022 Title III programs yielded no findings.



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**Title III Immigrant**

**Finding 1:**

In FY 2021-2022, the district had an allocation of \$1,360. The immigrant count was not accurately calculated based on the definition provided in NJSMART for immigrant status. There were two students included in the count who should not have been counted as immigrant students. The district would not have received an immigrant allocation because it did not meet the 2% immigrant student increase threshold. Therefore, a total of \$1,360 Immigrant Funds must be returned.

**Citation(s):**

ESEA §3115(e) Immigrant Funds

**Required Action(s):**

The district must remit a check in the amount \$1,360 for the Immigrant Fund allocation received and expended in FY 2021-2022 based on its 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 report of examination (ROE).

Also, 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 Collaborative Federal Monitoring (CFM) virtual visit; and
4. Ensure immigrant funds are used to support separate and distinct activities for immigrant children and youth and their families only.

**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**

**Finding 1:**

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 Service (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 interventions 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 citations listed above.

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 October 2022 and January 2023
- review the oversight procedures

**Finding 2:**

The district did not consistently document required participants were in attendance at identification, annual review, reevaluation planning, eligibility and IEP meetings for students referred and/or eligible for special education and related services. Specifically, general education teachers were not consistently in attendance at meetings.

**Citation(s):**

20 U.S.C. §1414(d)(1)(B) Individualized education program team; 34 C.F.R. §300.321(a) IEP team; and N.J.A.C. 6A:14-2.3(k)1(i-vii) Parental consent, notice, participation and meetings

**Required Action(s):**

The district must ensure that meetings are conducted with required participants and that documentation of attendance and/or written parental consent to excuse a member of the IEP team is maintained in student files. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and

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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 meeting documentation, including sign-in sheets, for meetings conducted between October 2022 and January 2023
- review the oversight procedures

**Finding 3:**

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;
- comparison of the benefits in the general and special education setting;
- the potentially beneficial or harmful effects which a placement in general education may have on the student with disabilities or other students in the class; and
- 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) Placement in the least restrictive environment and 3.7(k) Individualized education program.

**Required Action(s):**

The district must ensure when determining the educational placement of a child with a disability, the IEP team considers the general education class first and that all required decisions regarding the placement are documented in the IEP for each student removed from general education for more than 20 percent of the school day. The district must also ensure that for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and document them in each IEP. 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; and
- annual review meetings and revise the IEPs for specific students that were

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

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

- interview staff
- review the revised IEPs along with a random sample of additional IEPs developed at meetings conducted between October 2022 and January 2023
- review the oversight procedures

### **IDEA Grant**

The review of the district's 2021-2022 IDEA Basic and Preschool grants yielded no findings.

### **Perkins V**

#### **Finding 1:**

The district did not provide sufficient evidence of training and professional development for its administrators, teachers, and counselors that support individualized academic and career and technical education instruction to advance knowledge, skills, and understanding of all aspects of the industry.

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

Perkins V Act §134(c)(2)(d) Comprehensive Needs Assessment and the New Jersey Department of Education Comprehensive Local Needs Assessment Guide

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

The district is required to 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 program of study, including knowledge of grant guidelines.

#### **Finding 2:**

The Secondary State Determined Performance Levels (SDPL) indicator is at 28.45% for FY 2022. However, the district's Medical/Clinical Assistant program (510801) indicator for the enrollment of male non-traditional students is currently at 14.89%, compared to the SDPL.

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

Perkins V Act §134 (c)(2)(C) Comprehensive Needs Assessment and Perkins Grant Application Guidelines (April 1, 2021), Section 5.4 Local Program Improvement Plan

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**Recommendation(s):**

The district may review admissions, recruitment, and counseling strategies to improve the participation of male students.

**Required Action(s):**

The district is required to implement strategies to improve the enrollment of male non-traditional students in the Medical/Clinical Assistant program 510801.

**Finding 3:**

The district did not provide copies of signed CTE Cooperative Education/Hazardous Occupations Safety and Health Plans and related FY 2021-2022 board minutes approving the plans for examination, as required, for the following programs:

- Hospitality and Tourism 120505 & 12050;
- Health Science 510801;
- Agriculture, Food & Natural Resources 010601; and
- Arts/AV Technology & Communications 500407.

**Citation(s):**

N.J.A.C. 6A:19-6.4 Safety and health plan for career and technical education

**Required Action(s):**

The district is required to develop, adopt, and implement written CTE Safety Health Plans of each of the approved career clusters Cooperative Education Hazardous Occupations listed above.

**Finding 4:**

The district did not provide for examination copies of completed student evaluation forms, evidencing eligible CTE students participation in required Work-Based Learning (WBL) activities.

**Citation(s):**

Perkins V Act §3(5)(B) 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 (April 1, 2021), Section 5.3 Data Reporting

**Required Action(s):**

The district must provide WBL opportunities for all students in CTE programs and programs of study. Reporting of work-based learning data must be uploaded during the process period via NJSMART during the required reporting window.

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**Finding 5:**

Perkins grant funds totaling \$5,150 (PO # 200566) were used to acquire a television broadcast desk from Erector Sets. Although no benefit was derived from the desk during the FY 2021-2022 Perkins project period, the associated costs were charged to the FY 2021-2022 Perkins grant. This expenditure is allocable entirely to the prior project period, rather than to the FY 2021-2022 project period. As a result, the charge is not allowable.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.1 Definitions: Period of performance and Education Department General Administrative Regulations (EDGAR), 34 C.F.R. §75.703 Obligation of funds during the grant period

**Required Action(s):**

The district must reverse the expenditure of \$5,150 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 6:**

The previous finding addressed the improper purchase of a television broadcast desk for \$5,150. Apart from the reason mentioned above, this expenditure is otherwise unallowable because the LEA failed to obtain written approval from NJDOE to buy the desk, prior the effective date of the award, July 1, 2021.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §§200.439(b)(1) Equipment and other capital expenditures and 200.458 Pre-award costs; EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications; and Perkins Grant Application Guidelines, Appendix F Non-Allowable Costs

**Required Action(s):**

The district must implement procedures to ensure costs charged to the Perkins grant comply with the Federal and program specific requirements applicable to each project period.

**Finding 7:**

PTS failed to comply with certain implementing regulations and program specific requirements for the Perkins grant. For example, the purchase orders examined did not include the correct CIP code or the intended location of equipment and/or personal computers.

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**Citation(s):**

EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications and Perkins Grant Application Guidelines, Section 6.6 Monitoring

**Required Action(s):**

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

**CRRSA ESSER II**

**Finding 1:**

In its FY 2021 CRRSA Consolidated Grant Application, the district budgeted CRRSA ESSER II funds, in part, for the salaries and benefits of two (2) Supervisors to run summer programs (\$9,688). The district did not submit time and activity reports (TARs) or timesheets as requested for its staff members who functioned in this capacity, J. Camp and C. White. Alternatively, the district submitted the following documents, along with the board meeting minutes authorizing compensation for this grant-funded activity, for examination:

- Notice of Anticipated Vacancies which listed the dates of work performance and compensation, and
- Roles and Responsibilities that specified, among other things, the days and hours of work.

Pursuant to the Uniform Grant Guidance, charges to federal awards for salaries and wages must be based on records that among other things:

- reflect what CRRSA ESSER II-funded staff are doing, when and where they are working;
- match the staff member's funded percentage of time providing the CRRSA ESSER II-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 CRRSA ESSER II-funded staff are performing allowable grant 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.

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**Required Action(s):**

The district is required to implement internal controls and procedures to ensure all staff performing grant-funded activities prepare records demonstrating after-the-fact confirmation of the work actually performed. Examples of acceptable records include TARs, timesheets and pay forms, which are signed by the employee and approved by a supervisor or a designated staff member who has direct, first-hand knowledge of the employee's work activities. These documents must be maintained and available upon request for monitoring and audit purposes.

**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.

**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:**

In some cases, the board meeting minutes evidencing approval to submit applications and/or amendment applications did not include dollar amounts that agree to corresponding federal awards in the Electronic Web-Enabled Grant (EWEG) system, or the dollar amount of related subgrants listed separately.

**Citation(s):**

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

**Required Action(s):**

While completing board resolutions approving the submission of grant applications and the acceptance of grant funds following subsequent approval, the district must ensure the dollar amounts of federal awards and all applicable subgrants are accurate.



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**Finding 3:**

The budget amounts recorded on the Detail Revenue Reports for one or more grants did not agree to the corresponding Grant Award Notices.

**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 dollar amount of all federal grants are recorded appropriately in the financial records.

**Finding 4:**

The amounts appropriated for one or more 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 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 I SIA	Revenue	4411-50	4411-4416
Title III	Revenue	4452	4491-4494
	Program	282	241-245
Title III Immigrant	Revenue	4452	4491-4494
	Program	282	241-245
CARES ESSER I	Revenue	4486	4530
	Program	452	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.

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**Finding 5:**

The actual salary funding percentages computed during the monitoring for a number of grant funded staff varied from those recorded in the board minutes submitted for examination. The board minutes must clearly delineate:

- the names of all staff members whose salaries and benefits will be funded by the federal award
- the percentage of time they provide allowable grant funded services (funding percentage); and
- the staff members contractual salary amounts and grant funded salary figure.

Anytime a change of funding source occurs, the event must be recorded in the board minutes. Revised TARs or semi-annual certifications must also be prepared and signed by the appropriate parties.

**Citation(s):**

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

**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 include the information listed above.

**Finding 6:**

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to furnish evidence that bids were solicited before PTS entered into a contractual agreement with an engineering firm, at a cost exceeding the simplified acquisition threshold of \$250,000 established by the Uniform Grant Guidance. The district must follow the New Jersey Public School Contracts Law (PSCL) and district policy, or procurement standards under the Uniform Grant Guidance, whichever is most restrictive. Federal procurement standards do not include all exemptions allowed under the PSCL, specifically professional services.

In addition, the bidding package requested and submitted for a different transaction, purchase order (PO) number 200006, was incomplete. The package did not contain any documents attributable to the successful bidder. Pursuant to the Uniform Grant Guidance, the district must maintain records sufficient to detail the history of procurement transactions. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Such records must be available and provided upon request for monitoring and audit purposes.

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**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 is required to submit the bidding package for PO number 200006 in its entirety to OFAC through the CFM Homeroom Application, as part of the CAP process. 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 district is not submitting reimbursement requests for one or more federal awards on a monthly or at least quarterly basis.

**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.

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).