

**State of New Jersey  
Department of Education  
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**Harrison Public Schools**

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New Jersey K to 12 Education

Collaborative Monitoring Report  
October 2022

**District:** Harrison Public Schools  
**County:** Hudson  
**Dates Monitored:** June 21, 22, 23 and 24, 2022  
**Case Number:** CM-09-22

**Funding Sources:**

<b>Program</b>	<b>Funding Award</b>
Title I, Part A	1,111,704
Title I SIA	0
Title II, Part A	93,985
Title III	48,347
Title III Immigrant	28,064
Title IV, Part A	30,000
IDEA Part B, Basic and Preschool	510,427
CARES ESSER I	1,003,616
CRRSA ESSER II (includes all subgrants)	4,146,757
ARP ESSER (includes all subgrants)	9,014,273
ARP IDEA Basic and Preschool	125,537
Perkins V	24,451
<b>Total Funds</b>	<b>16,137,161</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 Harrison Public Schools (HPS 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 HPS 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 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

The district expended various federal awards - mainly Title I, Part A and CARES ESSER I - to purchase educational technology. The department performed the first phase of its physical inspection of a sample of the computing devices in August 2022. The second phase will occur when teachers and students return from summer break in the fall with their devices or during the corrective action plan (CAP) follow-up process.

### **Expenditures Reviewed**

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The grants and programs reviewed included Title I, 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 March 30, 2022. In addition, CARES ESSER I, CRRSA ESSER II and all applicable subgrants were reviewed from commencement of the related project periods through March 30, 2022. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

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

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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. HPS operates a Title I targeted assistance program in one of its Title I-funded schools, and Title I schoolwide programs in its four other schools. During the 2021-2022 school year, Title I, Part A

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funds are used primarily to pay the salaries and benefits of instructional teachers, to provide tutoring services, through extended year 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. HPS uses Title II-A funds to pay wages and benefits, and for educational technology such as MacBook Airs.

### **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. The majority of these funds are used by HPS for salaries, professional development, community, family and parent programs, 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. HPS uses its Title III Immigrant funds for summer programs, extended day school programs, training for teachers of immigrant students, materials, and technology.

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

HPS transferred its Title IV, Part A (Title IV-A) funds to its Title I, Part A programs.

### **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 budgeted for salaries of a special education Teacher and an Aide; extended day and extended year programs for special education students; stipends for staff to complete student IEPs over the summer; purchasing of IEP direct software, supplies and materials for two new self-contained classrooms; and materials and supplies for the child study team.

### **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

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grades 5–12, postsecondary and workforce; and economic development.

The NJDOE, Office of Career Readiness (OCR) approved the district to operate its first program of study (POS) under the following Classification of Instructional Program (CIP) Code:

Program or POS	Name	CIP Code	OCR Approval Date
POS	Culinary Arts/Chef Training aligned to the Hospitality & Tourism Career Cluster	120503	October 18, 2017

The department approved HPS to expend the FY 2022 award primarily for textbooks, and ‘food kits’ and materials, as part of the district’s remote instruction for Harrison High School students, equitable access to remote learning by special population students, and an online college course.

The district was approved to expend the residual funds on professional development. To assist in implementing the POS identified above, HPS was also approved to spend funds for institutional membership in the Career and Technical Student Organization (CTSO), Family, Career, and Community Leaders of America (FCCLA).

### **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 educational technology, such as Chromebooks for staff and students, ThinkPads, televisions for classroom instruction and learning software; phone network solutions; desk shields; and face masks.

CARES ESSER I funds are also budgeted for, among other things, activities authorized by ESEA and IDEA; webinars for staff on sanitation and minimizing the spread of infectious diseases; and mental health services and supports through the district’s social and emotional learning (SEL) teams.

### **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 being used primarily for heating, ventilation and air conditioner (HVAC) upgrades at Lincoln E.S., including costs for engineering services; window/door replacement and wall insulation for better ventilation, air re-circulation and temperature control; and portable container services. CRRSA ESSER funds are also budgeted for HVAC upgrades at the Harrison Intermediate School.

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HPS spends its subgrant funds on: salaries and benefits (learning acceleration); professional development; student learning software; salaries and benefits for a social worker; and SEL services.

### **ARP ESSER**

At the time of the monitoring, the district had not expended any of its main ARP ESSER allocation based on records furnished for examination.

### **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, and to reopen schools safely and sustain safe operations.

The Basic allocation is budgeted mainly for extended day/year programs for students with disabilities; the compensation of summer professional staff needed to complete student IEPs; supplies and materials for two new self-contained classrooms; and incidental materials and supplies for the child study team.

## **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 and/or the reallocation of expenditures to various awards;
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**

#### **Title I, Title II-A, IDEA and CARES ESSER I**

##### **Finding 1:**

The district was asked to provide accounting and payroll records to support the compensation paid to staff members with federal funds. Various expenditures were inadequately documented as summarized below:

1. The district submitted and received reimbursement for CARES ESSER I payroll costs totaling \$309,933.00. The General Ledger Account Detail (GLEA) furnished for

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examination (EXCEL export) does not reflect any payroll expenditures attributable to this federal award.<sup>1</sup> In addition, the district did not provide Labor Costs Reports (LCRs) to support the payment of salaries and wages from this federal award to its staff for examination.

2. The district did not furnish copies of pay forms or timesheets for selected payroll dates to substantiate aggregate payroll costs of \$89,290.42 on Attachment A.
3. The district posted payroll costs to Account Detail Total Reports (ADTRs) for certain payroll dates which exceed the amounts supported by corresponding pay forms or timesheets and LCRs.

Grant	Transaction Date	ADTR Total	Amount Supported	Difference
Title I	9/30/21	28,590.00	27,475.12	1,114.88
IDEA	8/31/21	38,318.21	35,563.50	2,754.71
IDEA	9/30/21	5,929.50	5,777.25	152.25
IDEA	10/29/21	15,804.00	14,506.50	1,297.50
Total		88,641.71	83,322.37	5,319.34

Pursuant to the Uniform Grant Guidance, charges to federal awards for salaries and wages must be:

1. Necessary, reasonable, and allocable to the federal award;
2. adequately documented; and
3. based on records that accurately reflect the work performed.

Time and Activity Reports (TARs) must be prepared by staff members whose salaries are funded in whole or in part by federal awards. Timesheets or pay forms must be completed by employees paid on an hourly basis. The TARs and timesheets must reflect what grant funded staff are doing, as well as when and where they are working. This documentation is necessary to verify that grant funded staff are performing activities allowable under each federal award.

**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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<sup>1</sup> The acronym GLEA is used in this text absent the production of a corresponding system generated PDF report with a title.

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**Required Action(s):**

The district must submit copies of LCRs, time and activity reports and time sheets which support the payroll charges for each grant summarized in this finding and on Attachment A. If the district is unable to provide required documentation, the district must submit copies of accounting reports evidencing:

- the reversal of the payroll expenditures totaling \$404,542.76 (see table), as well as the associated benefit costs; and
- the exclusion of these figures listed from corresponding FY 2022 Final Expenditure Reports (FERs) for all grants shown, except for CRRSA Learning Acceleration (Learning Acc.). The FER for this subgrant is not due until FY 2023.

Grant	Page 6	Attachment A	Total
Title I	1,114.88	13,242.80	14,357.68
Title II-A		9,506.87	9,506.87
IDEA	4,204.46	65,640.75	69,845.21
CARES ESSER I	309,933.00		309,933.00
CRRSA Learning Acc.		900.00	900.00
<b>Total</b>	315,252.34	89,290.42	404,542.76

The required documents must be submitted to OFAC through the CFM Homeroom Application when the district submits its FERs or with its CAP, whichever occurs later.

**Finding 2:**

The district was unable to provide copies of the following purchase orders that were allocated to the grants shown, or corresponding invoices evidencing billings of services actually performed, for examination.

Grant	Purchase Order (PO) Nbr.	PO Date	Vendor	PO Amount	Amount Unsupported
Title I, Part A	200176	8/11/21	Hertz Furniture	2,741.76	2,741.76
Title I, Part A	201763	2/18/22	Apple Inc.	299.00	299.00
Title I, Part A	201766	2/18/22	Purchase Power	500.00	500.00



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Grant	Purchase Order (PO) Nbr.	PO Date	Vendor	PO Amount	Amount Unsupported
CRRSA Men. Health	200213	8/16/21	Youth Dev. Clinic	15,300.00	2,475.00
<b>Total</b>				18,840.76	6,015.76

Pursuant to the Uniform Grant Guidance, the district is required to maintain records which demonstrate the costs charged to the grant are:

1. necessary, reasonable, and allocable to the federal award; and
2. adequately documented.

**Citation(s):**

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

**Required Action(s):**

The district must submit copies of accounting records evidencing the reversal of the expenditures identified that were allocated to Title I, Part A - \$3,540.76 and the CRSSA ESSER Mental Health subgrant - \$2,475.00. In addition, the district must provide accounting records demonstrating the exclusion of the Title I, Part A figure mentioned from the corresponding FY 2022 FER.

In regard to CRRSA Mental Health, the FER for this subgrant is not due until FY 2023. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE or when the district submits its FER, whichever occurs later.

**Finding 3:**

The district charged a number of expenditures for items or services to federal awards that are more appropriately allocated to different federal grants or must be transferred to General Funds. The following table summarizes aggregate expenditures of \$21,000.14 necessitating transfer and Attachment B lists the specific POs comprising this sum.

Grant	General Fund	Different Federal Award	Total
Title I, Part A	2,648.29	6,405.50	9,053.79
Title II-A	248.00	3,095.00	3,343.00

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Grant	General Fund	Different Federal Award	Total
Title III	200.00	1,162.95	1,362.95
IDEA	3,905.40	3,335.00	7,240.40
<b>Total</b>	7,001.69	13,998.45	21,000.14

Pursuant to the Uniform Grant Guidance, the district is required to maintain records which demonstrate costs charged to the grant are:

1. necessary, reasonable, and allocable to the federal award; and
2. adequately documented.

**Citation(s):**

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

**Required Action(s):**

Prior to preparing FERs for any of the grants identified in the table above, the district must refer to Attachment B and submit copies of accounting records evidencing the reallocation of expenditures from the accounts in which the expenditures are currently posted to accounts under the funding sources identified. The required documents must be submitted to OFAC through the CFM Homeroom Application when the district submits its FERs or with its CAP, whichever occurs later.

**Finding 4:**

The district improperly claimed expenditures in the following manner when preparing reimbursement request for a number of federal awards:

- 100% of budgeted funds for *certain* line items;
- 100% of budgeted funds for all line items; or
- 50% of budgeted funds for some line items (e.g., 100-100 Salaries, 100-600 Instructional supplies and 200-200 benefits) and 100% of other line items (e.g., 200-600 Supplies and Materials and 200-800 Other Objects).

The district's methodologies resulted in the early and in some cases, significant claims for reimbursement of funds when compared to the actual expenditures paid. Examples include, but are not necessarily limited to, the following:

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Grant	Reimbursement Number(s)	Total Amount Reimbursed	Actual Expenditures	Amount Drawn Down Early
Title I, Part A	One	531,177.00	404,444.69	126,732.31
CRRSA ESSER II	One thru Three	1,400,000.00	635,849.15	764,150.85
CRRSA Men. Health	One and Two	45,000.00	6,345.00	38,655.00
CRRSA Learning Acc.	One thru Four	247,356.00	60,489.92	186,866.08

It was also noted that the district is not submitting its reimbursement requests on a monthly basis, or at least quarterly for certain grants.

Pursuant to the Uniform Grant Guidance, LEAs must minimize the time elapsing between the receipt of funds from NJDOE for reimbursement purposes and the payment of grant expenditures. To this end, the department’s guidance on reimbursement requests authorizes LEAs to claim expenditures that:

1. *have already been paid; or*
2. *will be paid within three (3) days of receipt of its reimbursement check.*

In order to comply with number 2 above, the district should only request the reimbursement of expenditures for invoices in hand and determined to be accurate.

**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 must submit accounting records and LCRs to support the amount of funds drawn down early in the table and its CARES ESSER I reimbursement requests as part of the CAP process. If the district is unable to provide the required documentation, the district must remit a check drawn from local funds for all unsubstantiated sums claimed for reimbursement.

Due to the dollar amount of funds the district has drawn down early and number of grants impacted, the district is required to submit copies of accounting records and LCRs to support its FY 2023 reimbursement requests. *This requirement applies to all federal awards.* The documentation must be uploaded for review by OFAC through the CFM Homeroom Application, as each reimbursement request is submitted to NJDOE.

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In addition, HPS is required to develop written procedures for cash management that comply with the Uniform Grant Guidance and NJDOE guidance/policies. Also, the district is required to submit reimbursement requests on a monthly basis, or at least quarterly. Finally, 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.

## **Grant Specific Programmatic and Fiscal Section**

### **Title I**

#### **Finding 1:**

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

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

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

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

The district must ensure each school's 2021-2022 ASP reflects the current programs being delivered in each school and include interventions for addressing the needs of the full continuum of students (including students with disabilities and gifted and talented students). The district must notify the Office of Supplemental Education Program (OSEP), via email to [schoolwide@doe.nj.gov](mailto:schoolwide@doe.nj.gov), when this is completed.

#### **Recommended Action(s):**

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

#### **Finding 2:**

The district did not provide evidence that it conducted a comprehensive needs assessment (CNA) which included all stakeholder groups (e.g., administrators, instructional staff, non-instructional staff, support personnel, parents, and other community members). The CNA did not identify target populations, specific causes of needs based on data analysis, specific school performance targets, or prior year outcomes. Rather, the CNA repeated many of the same elements that had appeared in the CNAs in the district's ESEA Consolidated Subgrant

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Applications from the last several years, with no direct connection to data analysis. Since the CNA is an ongoing process, not a one-time event, the district must institute processes to ensure its annual, CNA includes a thorough analysis of both quantitative and qualitative data that results in the identification of specific needs for students, staff, and/or parents and families.

**Citation(s):**

ESEA §1112(c)(6) Local Educational Agency Plans: Assurances

**Required Action(s):**

The district must institute processes to ensure its annual, CNA addresses the following requirements and submit evidence of the established processes, as part of the CAP:

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

**Recommended Action(s):**

It is important to note that the CNA serves as the basis for which all budgeted costs are determined to be necessary, reasonable, and allocable to the Title I, Part A grant program (as well as to all other ESEA title programs). Consequently, it is recommended the district institute the following steps for the development of a more robust annual CNA that clearly articulates the identified needs not only for the FY 2023 ESEA project period, but also for all subsequent ESEA project periods:

- Assign specific staff to coordinate the development, implementation, and ongoing monitoring of the CNA;
- Include more specific and quantifiable details for each identified need. This may be accomplished by providing more exact and specific information regarding each identified need (e.g., target populations, grade levels, performance targets, academic and non-academic outcomes, root causes of the needs, and evaluation of prior year outcomes);
- Ensure the active engagement of parents and families, as well as other community members in the development, implementation, and ongoing monitoring of the CNA; and
- Incorporate a formal evaluation process as part of the CNA to strengthen the progress monitoring elements (evaluation) required in ESEA.

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**Finding 3:**

The ASP development teams throughout the district do not consistently include all stakeholder groups (e.g., administrators, instructional staff, non-instructional staff, support personnel, parents, other community members, and students, when applicable).

**Citation(s):**

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

**Required Action(s):**

As part of its CAP, the district must submit evidence of established processes to ensure parents/families and community members, are included on the schoolwide planning team and in the decision-making process for how Title I, Part A funds will be spent in the district.

**Recommended Action(s):**

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

**Finding 4:**

The district did not provide evidence of outreach to engage parents/families in the implementation of its Title I program(s) and the existence of a mechanism for identifying the needs of parents/families. The district could not articulate how it will spend its parent and family engagement funds, including the two years of carryover reserve, which must be used for parent and family engagement activities.

Pursuant to ESEA legislation, parents/families have a right to be involved in the development of the school-parent compact and the written parent engagement policies for both the district and each individual school. The district needs to determine how they can engage parents and families in the academic performance and achievement of their children.

**Citation(s):**

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

**Required Action(s):**

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

- Parents and families are included on the schoolwide planning team and in the decision-making process for how parent and family engagement funds will be spent in the district; and

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- Programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents.

**Recommended Action(s):**

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

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

**Finding 5:**

The district did not provide school-level Title I parent and family engagement policies for all of its Title I schools. Additionally, there was no evidence that the district policy was reviewed since 2008 and incorrect citations were used. An annual review and adoption of these policies by the district's board of education (board) will allow parents and other stakeholders to impact the parental involvement process and identify the unique needs of the Title I schools and Title I parents.

**Citation(s):**

ESEA §1116(a)(2) Parent and Family Engagement: Written Policy and ESEA §1116(b) Parent and Family Engagement: School Parent and Family Engagement Policy

**Required Action(s):**

The district must have both a written district parent and family engagement policy and school-level parent and family engagement policies developed with parental input. Both policies must be evaluated annually. The district should provide technical assistance to its schools in the development of school-level parent and family engagement policies and ensure that its schools work with their stakeholder groups to develop the policies and review them annually. The district must submit copies of a recent board approved district parent and family engagement policy and school-level policies to the NJDOE for review. The district must also submit evidence of engaging parents in the development and review of the policies (meeting agendas, sign-in sheets, minutes), and evidence of the board's adoption of the district level policy (board meeting minutes).

**Finding 6:**

The FY 2021-2022 school-parent compacts outlined the responsibilities of the parents and the school only. The compact did not include the roles and responsibilities of the students. The exclusion of the students' roles and responsibilities did not offer all parties an opportunity to understand their role in the shared responsibilities for student academic achievement.

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**Citation(s):**

ESEA §1116(d) Parent and Family Engagement: Shared Responsibilities for High Student Academic Achievement

**Required Action(s):**

The district must include the roles and responsibilities for the school, parent, and student in the school-parent compact.

**Finding 7:**

The district did not provide evidence of meaningful and ongoing consultation with nonpublic school officials. The district was also unable to articulate how programs/services will be provided to identified nonpublic students.

**Citation(s):**

ESEA §1117 Participation of Children Enrolled in Private Schools

**Required Action(s):**

The district must implement and maintain documentation to verify that consultation with nonpublic officials is timely, ongoing, and meaningful, covered all appropriate topics, and resulted in program designs that had a reasonable expectation of success.

**Recommendation(s):**

The district should review the NJDOE and/or United States Department of Education guidance on the provision of equitable services to eligible nonpublic school children on the [Federally Funded Programs and Services](https://www.nj.gov/education/nonpublic/federal/) webpage (nj.gov/education/nonpublic/federal/).

**Finding 8:**

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

**Citation(s):**

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



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**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 II-A**

**Finding 1:**

The district budgeted Title II-A funds for the salaries and benefits totaling \$43,500.00 for two teachers to serve as after school/summer staff. The district selected recruiting, hiring, and retaining effective teachers and programs to teach children with disabilities and English learners as the allowable use in its grant application. The board minutes submitted reflect approval to fund 100% of C. Hanson's salary with Title II-A funds. TARs were furnished for this staff member which reflect the approved salary funding percentage.

In addition, the district provided LCRs which show C. Hanson's salary charges were actually posted to a Fund 15 account number. The ADTR for Title II-A does not reflect one or more journal entries evidencing that any portion of C. Hanson's salary was reallocated from Fund 15 to Title II-A, as necessary to:

- prevent duplication of payroll charges; and
- ensure agreement between the district's accounting and payroll records.

In contrast, the LCRs reflect that payroll costs for the following employees were recorded under an account number utilized for Title II-A, absent board minutes evidencing approval for them to perform grant funded activities:

- E. Bell
- M. Landy
- L. Natalini
- P. Rojas
- X. Rojo

Only **two** totals from the LCRs detailing their compensation (payroll dates August 15, 2021 and August 31, 2021) agree to postings on the ADTR. It appears the district initially charged their salaries to the grant.

During the monitoring, the district was asked to clarify whose payroll costs comprise the amounts recorded on its ADTR. The district maintains C. Hanson's salary was allocated to the grant, which may be the case for payroll check dates, September 30, 2021 – November 30, 2021.

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Pursuant to the Uniform Grant Guidance, charges to federal awards for salaries and wages must be adequately documented and based on records that accurately reflect the work performed. These records must be, among other things:

1. supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; and
2. incorporated into the official records of the district.

**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 is required to provide board minutes approving the five (5) staff members identified to perform grant funded activities, mention of the activity, the funding source, type and rate of compensation, and a “not to exceed” amount. In addition, the district must submit a disbursement report evidencing the transfer of C. Hanson’s salary (portion attributable specifically to this federal award only) from Fund 15 to Title II-A. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE or when the district submits its FER, whichever occurs later.

If the district does not submit the documentation mentioned, the district must provide accounting records evidencing the reversal for C. Hanson’ salary totaling \$20,800.00 and associated benefit costs of \$13,500.00 from September 30, 2021 through April 29, 2022. In addition, the district is required to reverse all such sums incurred thereafter that were charged to the Title II-A grant and provide accounting records demonstrating exclusion of the aggregate figure from the corresponding FY 2022 FER. The district must furnish the required documentation to OFAC using the same method and timeframe mentioned above.

**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 II-A monies;
- all federally funded employees prepare TARs and/or timesheets compliant with applicable Uniform Grant Guidance requirements; and
- journal entries are recorded to transfer costs from one funding source to its approved funding source, when applicable.

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### **Title III**

#### **Finding 1:**

The district's use of Title III funds totaling \$6,750.00 to partly cover the cost of its Go Math curriculum is not an allowable expense. Districts must use state and/or local funds, rather than federal funds, to provide core academic programs required for all students.

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

ESEA §3115(g) Supplement, Not Supplant

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

The district must reverse the charges of \$6,750.00 spent for its Go Math curriculum and provide accounting records demonstrating exclusion of this figure from the corresponding FY 2022 FER. The district must furnish the required documentation to OFAC through the CFM Homeroom Application within thirty (30) days from the date of ROE or when the district submits its FER, whichever occurs later.

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

### **Title III Immigrant**

#### **Finding 1:**

The district spent Title III Immigrant funds totaling \$6,250.00 for the same reason as described in the previous finding. As a result, the associated costs are not allowable.

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

ESEA §3115(g) Supplement, Not Supplant

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

The district must reverse the charges of \$6,250.00 spent for its Go Math curriculum and provide accounting records demonstrating exclusion of this figure from the corresponding FY 2022 FER. The district must furnish the required documentation to OFAC through the CFM Homeroom Application within thirty (30) days from the date of ROE or when the district submits its FER, whichever occurs later.

### **IDEA Program**

#### **Finding 1:**

The district did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related

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services. Initial evaluation reports did not consistently include prior interventions documented by the teacher(s) or others who worked with the students.

**Citation(s):**

N.J.A.C.6A:14-3.4(f)4(i-vi) Evaluation

**Required Action(s):**

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

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

- interview staff
- review documentation of initial evaluations for students referred for special education and related services between December 2022 and February 2023
- review the oversight procedures

**Finding 2:**

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

- supplementary aids and services considered and an explanation of why they are not appropriate;
- the potentially beneficial or harmful effects which a placement in general education may have on the 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

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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. To demonstrate that the district has corrected the individual instances of noncompliance, the district must conduct annual review meetings and revise the IEPs for specific students that were 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 IEPs developed at meetings conducted between December 2022 and February 2023
- review the oversight procedures

## **Perkins V**

### **Finding 1:**

The district failed to provide a current, FY 2021-2022 school year Articulation Agreement for its approved POS, Culinary Arts/Chef Training.

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

N.J.A.C. 6A:19-3.1(a)8 Program requirements

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

The district must submit an approved FY 2022-2023 Articulation Agreement signed by its chief school administrator (CSA), as well as, the postsecondary partner's CSA for the approved POS. The required Articulation Agreement must be uploaded via the CFM Homeroom Application as part of the district's CAP.

### **Finding 2:**

The district provided limited, required support documentation of Work-Based Learning (WBL) activities for eligible CTE students.

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

N.J.A.C. 6A:19-3.1(a)6vii Program requirements and 6A:19-4.1 Requirements of structured learning experiences

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**Required Action(s):**

The district must submit evidence of required WBL opportunities completed by students participating in its approved POS. The district must utilize NJSMART to upload the required WBL data during the applicable reporting window.

**Finding 3:**

The district did not provide copies of a signed CTE Safety and Health Plan for hazardous occupations and related FY 2021-2022 board minutes approving the plan for examination, as required, for its approved POS, Culinary Arts/Chef Training.

**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 and Health Plans for the approved POS identified above. A copy of the plan mentioned must be uploaded through the CFM Homeroom Application for review as part of the district's CAP.

**Finding 4:**

The district failed to provide evidence of opportunities for student membership and participation in the CTSO, FCCLA for its approved POS, Culinary Arts/Chef Training.

**Citation(s):**

N.J.A.C 6A:19-3.1 (a)(6)(viii) Program Requirements

**Required Action(s):**

As part of the CAP, the district must submit evidence of a CTSO membership agreement with a FCCLA chapter appropriate for the POS identified above. The evidence must be uploaded for examination via the CFM Homeroom Application as part of the CAP.

**Finding 5:**

The district budgeted some of its FY 2022 Perkins V funds for food needed to prepare "food kits" for special population students so that they could have access to and equity in remote learning at Hudson County Community College (HCCC). On December 21, 2021, the district issued PO 201355 to Driscoll Foods for food and non-food items purchased, in part, during July, October and November 2021. The associated costs totaled \$4,049.02.

During the monitoring, the district failed to provide adequate documentation demonstrating the items purchased were used for the department approved purpose. The lack of adequate documentation precludes a determination that the costs are allocable to the Perkins award.

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Moreover, the use of FY 2021-2022 Perkins funds to acquire the items for any other purpose is deemed supplanting and, therefore, not allocable to the award.

**Citation(s):**

Perkins V Act §311(a) Supplement Not Supplant; Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of cost; and Education Department General Administrative Regulations (EDGAR), 34 C.F.R. §75.703 Obligation of funds during the grant period, and 34 C.F.R. §76.730(e) Records related to grant funds

**Required Action(s):**

The district must reverse the charges of \$4,049.02 for the food kits and provide accounting records demonstrating the exclusion of this figure from the corresponding FY 2022 FER. The district must furnish the required documentation to OFAC through the CFM Homeroom Application within thirty (30) days from the date of ROE or when the district submits its FER, whichever occurs later. Going forward, the district must implement procedures to ensure the expenditures of Perkins funds are adequately documented and do not supplant state and local funds.

**Finding 6:**

The district paid invoice 850321 from Driscoll Foods through its liquidation of PO 201355 mentioned in the previous finding. The invoice for \$604.64 is dated June 8, 2021, before the FY 2021-2022 project period commenced. Although the cost was incurred in the prior project period, the entire cost was charged to the FY 2021-2022 Perkins grant. This expenditure is allocable in its entirety to the prior project period, rather than to the FY 2021-2022 project period.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.309 Modifications to Period of Performance; §200.403(a) Factors affecting allowability of costs, and §200.405(a) Allocable costs; and EDGAR, 34 C.F.R. §75.703 When a State may begin to obligate funds

**Required Action(s):**

The district must reverse the charges of \$604.64 and provide accounting records demonstrating exclusion of this figure from the corresponding FY 2022 FER. The district must furnish the required documentation to OFAC through the CFM Homeroom Application within thirty (30) days from the date of ROE or when the district submits its FER, whichever occurs later. Going forward, the district must implement procedures to ensure that program costs are charged to the appropriate project period.

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**Finding 7:**

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

- the purchase orders issued did not contain all the required information, such as CIP codes; and
- amendment application(s) were not submitted as required following the occurrence of these events:
  1. changes to the supply category total (100-600) exceeded the non-itemized threshold of 20% of the grant award; and
  2. a transfer of funds from an approved line item category to an unapproved line item category.

**Citation(s):**

EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statues, regulations, stated institutional policies, and applications; and Perkins Grant Application Guidelines (April 1, 2021), Section 6.6 Monitoring and Section 6.7 Amendments

**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.

**CRRSA ESSER II**

**Finding 1:**

The district expended CRRSA ESSER II funds for the installation of insulation, a door and door frame, spackle work and drop ceiling tiles at its board office. In addition, the district is using the same funding source for an HVAC upgrade at Lincoln E.S. Construction is authorized under Title VII of the ESEA (Impact Aid) and therefore, is an allowable use of the Governor’s Emergency Education Relief and ESSER funds under the CARES Act, the CRRSA Act and the ARP Act.

Pursuant to ESEA legislation, the term “construction” means:

1. the preparation of drawings and specifications for school facilities;
2. erecting, building, acquiring, altering, remodeling, repairing, or extending school facilities;
3. inspecting and supervising the construction of school facilities; and
4. debt service for such activities.

When expending federal funds for construction projects over \$2,000, local education agencies such as HPS, must comply with Davis-Bacon Act (DBA) and related Acts. The definition of construction is a bit more extensive under DBA and includes, among other things, painting and



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decorating. DBA requires the payment of wage rates and fringe benefits prevailing in the area for each class of laborer and mechanic engaged in construction activity under contracts financed or assisted by federal funds based on determinations by the U.S. Department of Labor (USDOL). When federal and state legislation and regulations governing prevailing wages are in conflict, the most restrictive prevails.

LEAs must place a copy of the current prevailing wage determination issued by the USDOL in requests for price quotation, requests for proposals and invitation for bids. The New Jersey Prevailing Wage Act, as amended by P.L. 2021, c.301 (NJPW Act) addresses certain bids as well. Effective May 7, 2022, contractors submitting the lowest bid for a contract covered by the NJPW Act must certify to LEAs that the prevailing wages required by NJPW Act shall be paid, if that bid is 10 percent or more lower than the next lowest bid. The NJPW Act also requires contracts for public work expressly state the workers performing work under the contract shall not be paid less than the required prevailing wage rate.

LEAs must ensure that contracts and/or subcontracts for construction projects contain wage determinations and appropriate clauses required by the DBA. Wage determinations set forth by the DBA and USDOL resources to assist with compliance are available at [sam.gov/content/wage-determinations](https://sam.gov/content/wage-determinations) and [dol.gov](https://dol.gov), respectively. The wage determination and the DBA poster (WH-1321) must be posted at all times by the contractor and its subcontractors at the site of the work. This information must be displayed in a prominent and accessible place, clearly visible by the workers.

The contractor and each subcontractor is required to pay their laborers and mechanics no less than weekly and to submit certified payroll records to the district each week that:

- are accompanied by a signed "Statement of Compliance" indicating the payrolls are correct and complete;
- contain wage rates not less than those determined by the Secretary of Labor; and
- reflect classifications for each employee which conform with work performed.

The contractor is responsible for submitting payroll records for all of its subcontractors.

The DBA and related Acts specify additional requirements for prime contracts over \$100,000. In particular, the Contract Work Hours Standard Act stipulate that contractors and subcontractors pay laborers and mechanics at least one and one-half times their regular rate of pay for all hours worked over 40 in a workweek. The overtime provision under the Fair Labor Standards Act may apply to DBA-covered contracts as well.

The district is required to obtain and review the weekly, certified payroll records to determine if any worker has been paid less than the prevailing wage. In the event the district determines the contractor or subcontractor has failed to pay any laborer or mechanic the prevailing wage, the district must:

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- notify the contractor or subcontractor accordingly in writing; and
- take such action as may be necessary to suspend further payments of funds until the violations have ceased.

The penalties and sanctions for noncompliance with the DBA and related Acts can be rather significant.

**Citation(s):**

CARES Act §§18002(c)(3) and 18003(d)(1); CRRSA Act §§312(c)(3) and 313(d)(1); ARP Act §2001(e)(2); Davis-Bacon Regulations 29 C.F.R. §5.5 Contract provisions and related matters; ESEA §7013(3) Construction; Uniform Grant Guidance, Subpart E Federal Cost Principles such as §§200.403-200.404 and 200.439(b); 2 CFR Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards; EDGAR, 34 C.F.R. §§76.600 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies and regulations; and 75.600 Use of a grant for construction: Purpose of §§75.601-618; OMB Standard Forms 424B and 424D (Assurances for Non-Construction and Construction Programs Sample forms which are accessible at [Grants.Gov](https://www.grants.gov)). Also, refer to the assurances relating to labor standards; flood hazards; historic preservation; health and safety, energy conservations, and coastal barrier resources) and N.J.S.A. 34:11-56.25 et seq. New Jersey State Prevailing Wage Act.

**Required Action(s):**

For all budgeted construction project costs unpaid as of the date of this ROE, the district must obtain and keep on file for seven (7) years, records evidencing adherence to prevailing wage requirements pursuant to the DBA and related Acts and the NJPW Act in relevant part.

**Finding 2:**

In its FY 2022 CRRSA Consolidated Application, the district budgeted CRRSA Learning Acc. subgrant funds for the salaries (\$141,000.00) and benefits (\$56,400.00) of fourteen (14) teachers to implement its Elevation program.

The district submitted board minutes approving the following staff members to perform activities funded by the CRRSA Learning Acc. subgrant:

- S. Bonilla
- B. Walsh
- J. Ranos
- P. Kapushy

Time and activity reports for these staff members, however, were not among the documents provided, nor were alternate records such as teacher schedules furnished for examination.

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

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

**Required Action(s):**

The district is required to provide accounting records evidencing the reversal of their salaries totaling \$70,449.12 from July 1, 2021 through April 29, 2022, plus the associated benefit costs of \$69,600.00. In addition, the district is required to reverse all such sums incurred thereafter that were charged to the CRSA Learning Acc. subgrant.

If the district has already received reimbursement for these CRRSA Learning Acc. salaries, and associated benefits, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$140,049.12 (\$70,449.12 + \$69,600.00). 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 CRRSA Learning Acc. monies; and
- federally funded employees prepare TARs compliant with applicable Uniform Grant Guidance requirements.

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**Finding 3:**

The district budgeted CRRSA Mental Health funds in line items 100-100 and 100-300 which were not previously approved in EWEG. The district made these modifications without 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

**Required Action(s):**

The district must be sure to file an amendment application to obtain approval for the use of CRRSA Mental Health funds in previously unopened line items or reverse the related appropriation and expenditures. The district must submit records showing this correction to OFAC within (30) days from the date of this ROE.

**Additional Recommendations**

The nature and number of the detailed findings contained in this ROE raises significant concern about the district's ability to properly monitor its federal awards. Factors contributing to the findings include, but are not limited to, a lack of the following:

1. adequate internal controls over the recordation of grant revenues, appropriations and expenditures, payroll, procurement and cash management; and
2. appropriate staffing and resources.

Framed within this context, it is highly recommended the district implement as many of the following proposed changes by the end of the 2022 calendar year and the remainder no later than March 31, 2023:

1. Purchase a new payroll management system capable of interfacing with the district's financial management system.
2. Separate the functions and job duties of Board Attorney/Assistant Business Administrator position and hire an Assistant Business Administrator (ABA) who:
  - a. has previous experience working in a comparable district, including knowledge of fiscal requirements relating to federal grants; and
  - b. possesses a Standard School Business Administrator's certificate.
3. Limit preparation and submission of reimbursement requests to the district's Business Administrator and appropriately trained ABA.
4. Hire a Federal Grants Monitor/Manager and budget administrative funds in the ESEA, IDEA, and ARP ESSER Consolidated Grant applications to partly fund the salary and benefits of the new employee.

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5. Hire one or more payroll clerks to supplement the district's existing staff (currently comprised of a single person).
6. For each payroll period, require payroll staff to submit copies of payroll reports and EXCEL spreadsheets listing the names of board personnel approved to perform grant funded activities, their contractual salaries and salary funding percentages for review by the Business Administrator prior to posting payroll expenditures in the district's accounting system.
7. Revise the Purchase Order Rationale Form to include lines, above the Educational Rationale, for the *requestor* to:
  - a. record the appropriate grant funding source; and
  - b. document the connection between the services or material/supplies being requested and the Identified Need(s) and Allowable Uses in the corresponding grant application.

### **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:**

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.

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In the case of the Title I, Part A award, the dollar amount mentioned in the board meeting minutes did not include the funds transferred in from the Title IV-A award.

**Citation(s):**

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in the 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 district provided printouts of revenues from the Budget Software Application, in lieu of revenue reports, produced by its accounting system for each federal award.

**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 is recorded appropriately in its financial records, including Revenue Reports.

**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 its financial records.

**Finding 5:**

The district improperly comingled the appropriations and expenditures for four distinct grants – IDEA Basic, IDEA Preschool, ARP IDEA Basic and ARP IDEA Preschool – under program code 002.

**Citation(s):**

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

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**Required Action(s):**

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

**Finding 6:**

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 on the next page:

<b>Grant</b>	<b>Type</b>	<b>Incorrect Code</b>	<b>Correct Code</b>
Title II-A	Program	232	270 to 279
Title III	Program	233	241 to 245
Title III Immigrant	Program	234	241 to 245
IDEA Basic	Program	002	250 to 259
IDEA Preschool	Program	002	250 to 259
Perkins V	Program	019	361 to 399
ARP IDEA Basic	Program	002	223
ARP IDEA Preschool	Program	002	224

With respect to Title II-A and CARES ESSER I, it was also noted that the district did not use distinct school level codes to disaggregate its public school and nonpublic appropriations and expenditures.

**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 7:**

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 applicable purchase orders including, but not limited to, PO 200028 and PO 220246. These POs exceeded the threshold which necessitated quotes, as required by:

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

Federal procurement standards do not include all exemptions allowed under the PSCL, specifically, professional services.

**Citation(s):**

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

**Required Action(s):**

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

**Finding 8:**

The district was unable to furnish evidence that a bid was solicited before HPS purchased computing devices from Apple Inc. Nor were board resolutions awarding one or more contracts in excess of the bid threshold, established by state statute, among the documents submitted for examination.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §§200.317 - 327 Procurement Standards; N.J.S.A. 18A:18A-37(a) Award of purchases, contracts, or agreements and N.J.S.A. 18A:18A-4(a): Contract awarded by board of education resolution; disqualification conditions

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

**Finding 9:**

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:



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1. checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration and available at <https://sam.gov/content/home>;
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 10:**

On more than one occasion, the district failed to issue a purchase order, prior to goods being purchased or services being rendered (confirming order). District policy and state regulations require that a properly executed purchase order be issued prior to the purchase of goods or the rendering of services.

**Citation(s):**

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

**Required Action(s):**

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

**Finding 11:**

The district charged a number of expenditures to incorrect line items (also referred to as expenditure categories). For example, the purchases of novels (100-300); 50 MacBook Airls (200-500); and computer anti-virus software (200-600), were recorded under the line items indicated in the parentheses. The costs should have been charged to line item 100-600.

**Citation(s):**

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

**Required Action(s):**

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

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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).

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**Attachment A**  
**Summary of Missing Timesheets and Pay Forms**

<b>Grant</b>	<b>Title I, Part A</b>	<b>Title II-A</b>	<b>IDEA</b>	<b>CRRSA Learning Acc.</b>	<b>Total</b>
7/30/21	13,242.80				13,242.80
8/13/21			54,924.00		54,924.00
8/31/21		2,955.00			2,955.00
9/15/21		6,551.87			6,551.87
10/29/21				900.00	900.00
11/30/21			10,716.75		10,716.75
<b>Total</b>	<b>13,242.80</b>	<b>9,506.87</b>	<b>65,640.75</b>	<b>900.00</b>	<b>89,290.42</b>

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**Attachment B**  
**Summary of Expenditures Requiring Reallocation**

<b>Expenditure Originally Charged To</b>	<b>PO Nbr.</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Appropriate Funding Source</b>
Title I, Part A	200023	8/06/21	Plumbing supplies for Residency	699.99	General Funds
Title I, Part A	200756	10/08/21	Supplies for students with disabilities	812.54	IDEA Basic
Title I, Part A (reserve funds)	200885	10/25/21	iPad tub for self-contained class at Kennedy	325.00	IDEA Basic
Title I, Part A	200983	11/02/21	Transportation costs	1,978.00	IDEA Basic
Title I, Part A	201014	11/09/21	Repair of band instruments	1,948.30	General Funds
Title I, Part A	201235	12/07/21	Purchase of chairs for the CST office	679.96	IDEA Basic
Title I, Part A	201502	1/21/22	Home instruction – service provider, UCESC	210.00	IDEA Basic
Title I, Part A	201899	3/10/22	Crisis intervention Training	2,400.00	CRRSA ESSER II
Title II-A	200125	8/04/21	Nitrile gloves	1,095.00	CARES ESSER I
Title II-A	201009	11/08/21	Chromebook carrying bags	2,000.00	CARES ESSER I
Title II-A	201472	1/18/22	Fees for legal service	248.00	General Funds
Title III	200462	9/09/21	Prof. Dev. on Pensions	100.00	General Funds
Title III	200478	9/10/21	Prof. Dev. on Pensions	100.00	General Funds
Title III	200683	10/01/21	Adjustable zipper vest with loopa and seat mount	162.95	IDEA Basic
Title III	201009	11/08/21	Chromebook carrying bags	1,000.00	CARES ESSER I
IDEA	201009	11/08/21	Chromebook carrying bags	3,335.00	CARES ESSER I
IDEA	200537	9/21/21	Books for bilingual student	3,000.00	General Funds
IDEA	201227	12/07/21	Student report card software	395.00	General Funds
IDEA	201254	12/13/21	Drug test for students	412.00	General Funds
IDEA	201267	12/13/21	Drug test for students	98.40	General Funds
<b>Total</b>				<b>21,000.14</b>	