

State of New Jersey
Department of Education
PO Box 500
Trenton, New Jersey 08625-0500

Hillside Public Schools

195 Virginia Street
Hillside, New Jersey 07205
Phone: (908) 352-7664



New Jersey K to 12 Education

Collaborative Monitoring Report
October 2022

District: Hillside Public Schools
County: Union
Dates Monitored: June 28, 29, 30 and July 1, 2022
Case Number: CM-10-22

Funding Sources:

Program	Funding Award
Title I, Part A	974,929
Title I SIA	38,422
Title II, Part A	325,158
Title III	135,498
Title III Immigrant	38,507
Title IV, Part A	165,683
IDEA Part B, Basic and Preschool	972,045
CARES ESSER I	619,619
CRRSA ESSER II (includes all subgrants)	2,477,885
ARP ESSER (includes all subgrants)	5,623,040
ARP IDEA Basic and Preschool	185,037
Perkins V	0
Total Funds	11,555,823

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Background

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

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

Introduction

The NJDOE visited the Hillside Public Schools (HPS or district) virtually, except where noted, to monitor the district's use of federal funds. The NJDOE also examined related program plans, as applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year's applications and authorizing statutes.

The goal of the monitoring is to determine whether the funds were spent in accordance with the 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 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; and
- American Rescue Plan (ARP), IDEA - Basic and Preschool.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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

In addition, a sampling of computing devices and equipment purchased with federal funds was selected and physically examined. The results of this review are detailed in CRRSA ESSER I, Findings 1.

Expenditures Reviewed

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, and ARP IDEA Basic and Preschool from July 1, 2021 through June 22, 2022. In addition, CARES ESSER and CRRSA ESSER II and all applicable subgrants were reviewed from commencement of the related project periods through June 22, 2022. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed.

General Overview of Uses of Federal Funds

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 serves grades PK–12 and operates Title I schoolwide programs in all Title I-funded schools. During the 2021-2022 school year, the district programmed and budgeted its Title I, Part A allocation of funds for activities in the following areas:

Hillside Public Schools
Collaborative Monitoring Report
October 2022

1. in-class support programs;
2. extended day/year programs;
3. professional development;
4. social-emotional learning; and
5. other activities including technology and software upgrades for virtual learning and administrative costs.

It is important to note that over the last several years, HPS has experienced significant turnover in many district-level administrative staff positions, especially at the superintendent level. These circumstances resulted in considerable inconsistencies in the oversight and implementation of the district's Title I, Part A funded programs. To further compound the situation, prior administrations did not establish policies and procedures regarding the implementation of Title I, Part A funded programs and services or the grants management process as this relates to the usage of these funds.

Despite the inherited conditions resulting from the staff turnover described above, under the focused leadership of Mr. Erskine Glover, the district is making significant strides in ensuring its Title I, Part A programs and services meet ESEA guidelines. In addition, Dr. James Bever is commended for his phenomenal efforts to move the district's Title I program on track by basing services on specified needs that create a solid foundation for success. Additionally, Dr. Bever, with the assistance of Ms. Marisol Rivera, created model processes for nonpublic school consultation. In fact, these processes are so extensive and structured that it leaves no doubt ongoing and meaningful consultation occurs regularly and that the district's fiduciary responsibilities over nonpublic Title I funds are being maintained with precision. This type of oversight results in specific and timely services being provided to the district's eligible resident nonpublic school students.

Title I SIA Projects

The School Improvement Award (SIA) is allocated to districts with schools identified as needing comprehensive or targeted support and improvement. School planning teams must allocate these funds for evidence-based practices that demonstrate a statistically significant effect on improving student outcomes as reflected in studies with strong, moderate, or promising evidence of effectiveness, as defined by the Every Student Succeeds Act (ESSA). HPS receives SIA funds for one school identified as "Targeted" based on the indicators outlined in the NJDOE's approved ESSA State plan. The district and school budgeted these funds for instructional materials and supplies, extended-learning programs, professional development, and on-line platforms to supplement curricular materials and facilitate differentiated instruction.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 its Title II-A funds to provide high-quality personalized professional development in English Language Arts (ELA), Mathematics, Science, Social Studies, and Visual and Performing Arts. The district also implements professional development programs to promote high-quality instruction and instructional leadership with these funds.

Title III Projects

The purpose of Title III funds is to improve the education of English learners (ELs) by helping them learn English and meet challenging state academic content and student academic achievement standards. HPS uses its Title III funds for supplies, professional development, extended day and summer programs, community/family/parent programs, translation services, and instructional 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 used its Title III Immigrant funds for extended day programs, family literacy programs, and professional development.

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. HPS uses its Title IV-A funds for professional development on the effective use of technology in the classroom.

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 majority of the FY 2022 IDEA basic and preschool funds are being used to reduce district tuition costs for students receiving special educational services in out of district placements. The nonpublic funds are used to provide educational support for students with disabilities who attend nonpublic schools located within the district.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 being utilized for personal protective equipment, cleaning and sanitizing supplies, high efficiency particulate air filters and scrubbers, professional development for staff on remote learning, and educational technology such as, Chromebooks and related extended service contracts, virtual meeting subscriptions and mobile hotspots. The district was also approved to expend funds on the training of staff on sanitation and minimizing the spread of infectious diseases.

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.

HPS uses CRRSA ESSER II funds for educational technology such as Chromebooks and ProBooks, including accessories and instructional software, a literacy system, customized reading program, window repairs to improve classroom air flow, water filling stations, and desk shields/barriers.

In addition, HPS budgeted some of its main allocation for Mathematics and ELA intervention programs, classroom supplies, calculators, summer credit recovery, and school year learning acceleration. Also, the district budgeted its subgrant funds for staff professional development on trauma and for student mental health supports and services.

ARP ESSER

At the time of the monitoring, HPS had not allocated any expenditures to its ARP ESSER main allocation and related subgrants in its accounting records.

ARP IDEA

HPS spent its ARP IDEA basic and preschool funds to reduce district tuition costs for students receiving special educational services in out of district placements.

Detailed Findings and Recommendations

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

1. Multiple Grants Section – findings necessitating the reversal of charges for multiple grants due to the lack of adequate supporting documentation;
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the federal awards covered during the monitoring; and
3. Administrative Section – crosscutting administrative findings may be found in this section.

Multiple Grants Section

Title III, IDEA and CARES ESSER I

Finding 1:

The district improperly received early and excess reimbursements of federal funds when compared to the actual expenditures paid, as summarized below:

Grant	Reimbursement Number(s)	Total Amount Reimbursed	Actual Expenditures	Amount Drawn Down Early
Title III	One	9,354.00	4,677.00	4,677.00
IDEA	One	864,123.00	101,039.00	763,084.00
CARES ESSER	One and Two	558,402.00	307,969.15	250,432.85

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 regard to 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](#)

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Required Action(s):

The district must submit accounting records and proof of payment of to support the amount of funds drawn down early 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, the district is required to submit copies of accounting records and payroll registers to support its FY 2023 reimbursement requests. *This requirement is 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.

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 district did provide documented evidence of its district-level parent and family engagement policy; however, the policy contained outdated information, including references to the No Child Left Behind Act (NCLB) and incorrect ESEA citations. Pursuant to ESEA legislation, the district must have a current district-level parent and family engagement policy approved by its board of education (board) in place at the beginning of each school year. In addition, parents and families must be involved actively in the development of the written district-level parent and family engagement policy, as well as be informed of ways they can further participate in the academic performance and achievement of their children.

Citation(s):

ESEA §11116 (a)(2) Local Educational Agency Policy: Written Policy

Required Action(s):

The district must institute policies and procedures to ensure a board approved district-level parent and family engagement policy is in place at the beginning of the FY 2023 school year. This policy must include all required elements articulated in ESEA, as amended by the Every Student Succeeds Act (ESSA). In addition, the district, in

Hillside Public Schools
Collaborative Monitoring Report
October 2022

conjunction with parents and families, must conduct a review of the district-level parent and family engagement policy on an annual basis. The review shall include, but is not limited to:

1. Reviewing the parent and family engagement requirements, as articulated in ESEA, in order to guide the district's and parents' assessment of the existing policy;
2. Updating the district policy where necessary;
3. Documenting the review of the revised policy by parents and families, to include the comment period and final parent approval of the revised policy;
4. Approving and adopting the updated district-level parent and family engagement policy by the board; and
5. Including the date of adoption on the revised district-level parent and family engagement policy. On an annual basis, the district must ensure Title I parents are provided an opportunity to review and comment on the district-level parent and family engagement policy before board action occurs.

The district must submit a copy of these policies and procedures regarding the development, implementation, and evaluation of its district-level parent and family engagement policy as part of the submission of its corrective action plan (CAP), for review by staff in the Office of Supplemental Educational Programs (OSEP).

Recommended Action(s):

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

Finding 2:

The district provided evidence of school-level parent and family engagement policies for some, but not all Title I-funded schools. In addition, these policies referenced outdated information from NCLB, included incorrect citations, and were not board approved and adopted. The district did not provide evidence to show how parents and families were involved actively in the development of these school-level policies, as well as the methods by which the district widely distributed the policies to parents and families in multiple languages and understandable formats. Pursuant to ESEA legislation, parents and families must be involved in the development of the written school-level parent and family engagement policy, as well as be informed of the ways in which they can further participate in the academic performance and achievement of their children.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Citation(s):

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

Required Action(s):

For the FY 2023 school year, the district must ensure all Title I-funded schools have Board approved and adopted written school-level parent and family engagement policies in place. These policies must be developed and reviewed with the active engagement of parents and families, as well as be widely distributed to parents and families on an annual basis. In this way, parents and families are afforded opportunities to become effective partners in the district's ongoing parent involvement process.

Recommended Action(s):

The district is encouraged to review all ESEA requirements as these relate to school-level parent and family engagement policies. Information related to these school-level policies can be found on the NJDOE website at [Title I, Part A Parent Family Engagement](#). For additional assistance, please contact the Office of Supplemental Educational Programs at titleone@doe.nj.gov.

Finding 3:

The district provided documented evidence of school-parent compacts for some, but not all, Title I-funded schools. Of those submitted, the school-parent compacts contained outdated information (i.e., New Jersey Core Curriculum Content Standards, NCLB requirements), as well as incorrect citations. In addition, the compacts were not board approved and adopted. The district did not provide evidence that parents and families were involved actively in the development of these compacts, or how the district widely distributed the compacts to parents and families.

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

Citation(s):

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Required Action(s):

The district must institute policies and/or procedures to ensure the following ESEA requirements are met at the beginning of the FY 2023 school year:

- All school-parent compacts are board approved, list the board adoption date, and are in place for all Title I-served schools;
- All school-parent compacts include current information pertaining to all ESEA legislative citations, terminology, and requirements;
- All school-parent compacts must be developed, in collaboration with parents, to outline how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the NJSLs;
- The district must include parents and families in the ongoing monitoring and continued development and implementation of all elements of the written school-parent compacts; and
- The school-parent compacts must be distributed widely to parents and families and be posted on the district's website.

These policies and/or procedures must be submitted as part of the district's CAP for review by staff in the OSEP through the Collaborative Federal Monitoring (CFM) Application.

Recommended Action(s):

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

Finding 4:

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Citation(s):

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

Required Action(s):

The district must develop policies and/or procedures to ensure the timely distribution of this required notification regarding the disclosure of students' names, addresses, telephone numbers, and email addresses, upon request, to military recruiters, postsecondary institutions, or prospective employers. The policies and/or procedures must ensure the content of the notification includes information on how parents may opt-out of this public, nonconsensual disclosure of information, as well as the method and timeline within which to do so. The district must keep on file the signatures of parents who have requested not to disclose such information.

As part of its CAP submission, the district must include a copy of these policies and/or procedures to delineate how the district will meet the military opt-out notification requirement for the FY 2023 school year. Staff from the OSEP will review this information.

Finding 5:

The district did not provide evidence that the development of each Annual School Plan (ASP) involved the active and ongoing participation of parents, outside community representatives, and one or more secondary students as stakeholders on the ASP planning teams. Pursuant to ESEA legislation, all relevant stakeholders, including parents and families and other members of the community must participate actively in the development, implementation, and evaluation of their respective school's ASP. For secondary schools, at least one student must serve as a member on the respective school's ASP planning team.

In addition, the ASP did not align to the district's FY 2022 ESEA Application in the following ways:

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

Citation(s):

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Required Action(s):

The district must institute policies and/or procedures for the FY 2023 school year to ensure each ASP meets all applicable ESEA requirements as follows:

- Parents and families, outside community representatives, and one or more secondary students for a secondary school must serve as active participants throughout the development, implementation, and evaluation of all ASPs;
- All identified needs and associated SMART Goals show a direct connection to the identified needs and selected allowable uses listed in the district's FY 2023 ESEA Application; and
- All total budgeted amounts, per SMART Goal in each ASP, must equal the associated school-level allocation totals as calculated in the FY 2023 ESEA Application.

The district must submit a copy of these policies and/or procedures with its CAP for review by staff from the OSEP.

Finding 6:

As articulated in the FY 2022 ESEA Application, the district reserved and budgeted Title I, Part A funds for parent and family engagement activities, but did not identify this as a specific need or select parent and family engagement as an allowable use to be addressed by Title I-funded services. Without a direct connection among identified needs, selected allowable uses, and associated budgeted costs, there is no evidence that implemented services are necessary and reasonable for the proper and efficient performance and administration of the district's Title I, Part A program.

Citation(s):

ESEA §1112 Local Educational Agency Plans and Uniform Grant Guidance, 2 C.F.R. §200.404 Cost Principles: Subpart E (Reasonable Costs and Allocable Costs)

Required Action:

The district must establish policies and/or procedures to ensure that the FY 2023 ESEA Application shows a direct connection and alignment among all identified needs, selected allowable uses, and associated budgeted costs. A copy of these policies and/or procedures must be submitted as part of the district's CAP for review by staff in the OSEP.

Finding 7:

The district provided time and activity reports (TARs) for staff paid, in whole or in part, with federal awards for examination. Some of the TARs submitted for Title I-funded staff lacked the percentage of time distribution and in one case, detailed activities clearly attributable to the Title I grant.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 Title I-funded staff are performing allowable Title I, Part A activities.

Citation(s):

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

Recommended Action(s):

It is recommended that both district program and fiscal staff work collaboratively to institute policies and procedures to ensure all federally funded employees prepare TARs and timesheets compliant with applicable Uniform Grant Guidance requirements.

Additional Recommendations:

The NJDOE recognizes and acknowledges that the COVID-19 pandemic presented the district with many unforeseen challenges during the 2021-2022 school year. Inevitably, these circumstances impacted the district's Title I, Part A program, including the comprehensive needs assessment (CNA) process, development of the ASP with involvement of all relevant stakeholder groups, and updates and board approvals of all parent and family engagement policies and notifications. The following recommendations are presented to assist the district in continuing to meet these challenges by further strengthening and enhancing its Title I, Part A programs and services:

1. It is recommended that the district's business administrator actively participate in the completion of the district's ESEA applications. Districts are more successful when fiscal and program staff work jointly to complete the ESEA application and regularly collaborate to account for all expenditures of Title I, Part A funds (in fact, all title funds). This type of collaborative partnership enables each party to gain a better understanding of the other's responsibilities and requirements, which significantly reduces the chances of unallowable expenditures of Title I funds and the potential repayment of these, as well as other, federal funds.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

2. It is recommended that the district's business office submit monthly reimbursement requests for all incurred Title I, Part A expenditures. This recommendation stems from the review of the district's FY 2022 ESEA application, as well as prior years' applications, where it was noted that the district did not submit monthly reimbursement requests throughout the entire project period. This lack of regular reimbursement request submissions resulted in significant unexpended balances of Title I, Part A funds, as well as other title funds, from year to year.
3. It is recommended, whenever possible, to include more than one (1) parent and more than one (1) community member as representatives on the ASP stakeholder planning teams. This improves stakeholder engagement by ensuring these relevant stakeholders more actively participate in the development, implementation, and evaluation of all ASPs throughout the entire ASP process.
4. It is recommended the district include more specific information regarding grade levels, target populations, performance targets, and the identification of data sources in the CNA included in the district's FY 2023 ESEA application, as well as the ASPs to be implemented during the 2022-2023 school year. In this way, all CNA information is aligned, and shows a clearer connection to data driven decision-making and the importance of stakeholder engagement.

Title I SIA

The review of the district's 2021-2022 Title I SIA program yielded no findings.

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

Recommendation(s):

1. The district/school shall make every effort to use expiring carryover funds for activities that will facilitate a successful launch to the FY 2022-2023 school year and that meets the Every Student Succeeds Act evidence-based standard for the SIA. These activities could include professional development that is aligned with the district's focus on instructional practice rather than programs.
2. The district should utilize the Cycle Review Process protocol, located in the "Getting Started/Resources" in the Annual School Planning System (ASPS), to conduct quarterly reviews with the leadership team at the Walter O. Krumbiegel M.S. This protocol will assist with collaborative, reflective, problem-solving conversations, rooted in data, about the school's progress towards achieving the goals and action steps identified in the ASP.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Title II-A

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

Title III

Finding 1:

The district used Title III funds totaling \$192.25 to purchase WIDA MODEL kits to conduct screening and testing of students who may be identified as English learners (ELs). Identification of students as ELs is a state requirement in accordance with N.J.A.C. 6A:15. Therefore, this is not an allowable expense because it supplants state and federal requirements.

Citation(s):

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

Required Action(s):

The district must submit copies of accounting reports demonstrating the following through the CFM Homeroom Application within thirty (30) days from the date of this report of examination (ROE) or when the district submits its Title III Final Expenditure Reports (FER), whichever occurs later:

- the reversal of the sum, \$192.25, for the WIDA Model kits (updated general ledger in its entirety); and
- the exclusion of this figure from the FY 2022 Title III FER.

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

Finding 2:

The district spent Title III funds totaling \$600.00 to provide professional development on world languages. Programs related to world languages are required by the state in accordance with N.J.A.C. 6A:8. Therefore this is not an allowable expense because it supplants state and federal requirements.

Citation(s):

ESEA §3115(g) Supplement, Not Supplant and N.J.A.C. 6A:8 Standards and Assessments

Required Action(s):

The district must submit copies of accounting reports demonstrating the following 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:

Hillside Public Schools
Collaborative Monitoring Report
October 2022

- the reversal of the sum, \$600.00, for the professional development attributable to world languages, including an updated general ledger in its entirety; and
- the exclusion of this figure from the FY 2022 Title III FER.

Title III Immigrant

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

Title IV-A

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

IDEA Program

Finding 1:

The district did not consistently provide parents of students referred for special education and related services, students referred for speech-language services only, students eligible for special education and related services and students eligible for speech-language services, notices of a meetings that contained all required components.

Citation(s):

N.J.A.C. 6A:14-2.3(k)3,5 Parental consent, notice, participation, and meetings; 20 U.S.C. §1414(b)(1) Evaluations, eligibility determinations, individualized education programs, and educational placements; and 34 C.F.R. §300.304(a) Evaluation procedures

Required Action(s):

The district must provide parents notice of a meeting in writing that contains all required components, early enough to ensure they have an opportunity to attend. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists 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 December 2022 and February 2023
- review the oversight procedures

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Finding 2:

The district did not consistently conduct identification meetings to determine if an evaluation was warranted within 20 calendar days upon receipt of a written request for special education and related services and upon receipt of a written request for speech-language services only.

Citation(s):

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

Required Action(s):

The district must ensure identification meetings are conducted within 20 calendar days of receipt of a written request for evaluation. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists 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 for students who were provided interventions in general education between December 2022 and February 2023
- review the oversight procedures

Finding 3:

The district did not consistently ensure that all required participants participated in identification meetings for students referred for special education and related services and for students referred for speech-language services. Specifically, the full child study team did not consistently participate in identification meetings for students referred for special education and related services. Additionally, general education teachers did not consistently participate in identification meetings for students referred for speech-language services.

Citation(s):

20 U.S.C. §1414(d)(1)(B) Evaluations, eligibility determinations, individualized education programs, and educational placements; 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 identification meetings are conducted with required participants and that documentation of participation is maintained in student files. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 December 2022 and February 2023
- review the oversight procedures

Finding 4:

The district did not consistently conduct all required sections of the functional assessment as a component of an initial evaluation for students referred for special education and related services and for students referred for speech-language services only.

Citation(s):

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

Required Action(s):

The district must ensure that all components of the functional assessment are conducted as part of the initial evaluation process. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists 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 initial evaluation reports conducted between December 2022 and February 2023
- review the oversight procedures

Finding 5:

The district did not consistently ensure that all required participants were in attendance at annual review, reevaluation planning, eligibility and IEP meetings for students eligible for special education and related services and for students eligible for speech-language services only. Specifically, general education and special education teachers did not consistently participate in 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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 speech-language specialists 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 meeting documentation, including sign-in sheets, for meetings conducted between December 2022 and February 2023
- review the oversight procedures

Finding 6:

The district did not consistently document that copies of evaluation reports were provided to parents at least 10 days prior to the determination of initial eligibility or continued eligibility for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services only.

Citation(s):

N.J.A.C. 6A:14-3.5(a) Determination of eligibility for special education and related services

Required Action(s):

The district must ensure that parents are provided copies of evaluation reports not less than 10 days prior to the determination of eligibility. To demonstrate correction of noncompliance, the district must provide training for child study team members and speech-language specialists 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 demonstrating the provision of evaluation report(s) to the parents of students evaluated between December 2022 and February 2023
- review the oversight procedures

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Finding 7:

The district did not consistently conduct required Child Find activities.

Citation(s):

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

Required Action(s):

The district must ensure written procedures are developed and implemented for students ages 3 through 21 who reside within the school district with respect to the location and referral of students who may have a disability due to physical, sensory, emotional, communication, cognitive, or social difficulties. The district must ensure that the written procedures include highly mobile students with disabilities, such as students with disabilities who are migrant and/or homeless, and also include students who may have a disability even though they are advancing from grade to grade. To demonstrate correction of noncompliance the district must provide training for child study team members and other staff and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

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

- interview staff
- review the procedures along with evidence of district-wide implementation
- review the oversight procedures

Finding 8:

The district school did not consistently document all required considerations and statements in each IEP for students eligible for special education and related services. Specifically, IEPs did not consistently include strengths of the student and/or measurable annual goals and objectives.

Citation(s):

20 U.S.C. §1414(d)(3)(A)(B) Evaluations, parental consent, and reevaluations; 34 C.F.R. §300.324(a)(1)(2) Development, review, and revision of IEP; and N.J.A.C. 6A:14-3.7(c) 1-11 and (e) 1-17 Individualized education program

Required Action(s):

The district must ensure that each IEP contains all required components. 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 with IEPs that were identified

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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

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 December 2022 and February 2023
- review the oversight procedures

Finding 9:

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 (LRE). Specifically, the students' IEPs did not consistently include:

- the supplementary aids and services considered and an explanation of why the supplementary aids and services were rejected;
- the comparison of the benefits provided in the general education class and the benefits provided in the special education class; and
- for students 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(i), (ii) and (iii) and N.J.A.C. 6A:14-4.2 (a)4 Placement in the least restrictive environment

Required Action(s):

The district must ensure that when determining the educational placement of a student 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 twenty 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 the activities in the student's 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 with IEPs that were identified as noncompliant.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

A monitor from the NJDOE will conduct a visit to:

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

Finding 10:

The district did not consistently complete transition planning for students ages 14 and above and document decisions in the IEP. Specifically, the district did not consistently include a statement of the student's strengths, interests, and preferences.

Citation(s):

N.J.A.C. 6A:14-3.7(e)11 Individualized education program

Required Action(s):

The district must ensure that transition is discussed at each IEP meeting for students aged 14 or above, and that decisions are documented in the 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 citation 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 with IEPs that were identified as noncompliant. The names of the students whose IEPs were identified as noncompliant will be provided to the district by the special education monitor.

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 December 2022 and February 2023
- review the oversight procedures

CRRSA ESSER II

Finding 1:

The district spent CRRSA ESSER II funds for acquisition of 1,700 Chromebooks and 200 ProBooks, including accessories, for its students and teachers. A sample of these devices and others were selected and requested for physical examination. Of the 210 items chosen, the district advised that 19 were lost/disabled and 4 were not assigned or deployed. With respect to the lost/disabled devices, the district did not provide documentation evidencing that student accounts were charged contemporaneously, or that multiple emails were sent to staff members inquiring about the location of the devices assigned to them.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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.

The Uniform Grant Guidance further stipulates that:

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

Citation(s):

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

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of charges totaling \$10,022.96 for 19 Chromebooks (unit price: \$334.50 x 14) + (unit price: \$256.00 X 5) and 4 ProBooks (unit price: \$1,014.99) allocated to the CRRSA ESSER II grant. This sum includes service charges, as well as warranty and license costs. If the district has already submitted reimbursement for the computing devices purchased, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$10,022.96. This adjustment is necessary to ensure the accuracy of the district's reimbursement requests and Final Expenditure Report. The required documents must be submitted to the Office of Fiscal Accountability and Compliance (OFAC) through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 2:

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Date	Amount
8/30/2021	15,182.72
3/15/2022	5,634.25
Total	20,816.97

Pursuant to the Uniform Grant Guidance, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Timesheets or pay forms for staff paid on an hourly basis must reflect what Title I-funded staff are doing, as well as when and where they are working. This documentation is necessary to verify that CRRSA ESSER II-funded staff are performing allowable CRRSA ESSER II activities.

Citation(s):

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

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of the expenditures identified that were allocated to the CRSSA ESSER II subgrants. If the district has already submitted reimbursement for these expenditures, the district must reduce the expenses claimed on its next reimbursement request for this federal award by \$20,816.97. This offset is necessary to ensure the accuracy of the district's reimbursement requests and Final Expenditure Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 3:

The district submitted documentation for its window repair at Hillside H.S. A copy of correspondence evidencing prior written approval of the project by the NJDOE Office of School Facilities was not among the records furnished for examination. Projects of this nature necessitate such authorization and adherence to all other applicable provisions of the Uniform Grant Guidance.

In addition, the district must comply with, among other things:

- all federal regulations regarding construction; and
- applicable Federal, State, and local standards and policies (e.g., building codes or specifications for HVAC systems, which may be consistent with standards identified by the EPA, CDC, or World Health Organization).

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Citation(s):

Education Department General Administrative Regulations 34 C.F.R. §§76.600 Where to find construction regulations and §§75.600-75.618 Construction; Uniform Grant Guidance, 2 C.F.R. §§200.403 Factors affecting allowability of costs and 200.404 Reasonable costs; 2 C.F.R. §200.439(b)(3) Equipment and other capital expenditures; and N.J.A.C. 6A:26-3.2 School facilities projects

Required Action(s):

The district must submit copies of correspondence submitted to NJDOE by its engineering firm for this project and the resultant correspondence from NJDOE. The required documents must be submitted to OFAC through the CFM Homeroom Application as part of the CAP process.

Finding 4:

The district submitted a purchase order evidencing the expenditure of CRRSA ESSER funds for computing devices, absent a log detailing the items acquired. The district must list all equipment items, as well as any electronic devices that are less expensive to track than to replace, on inventory records, which are purchased with federal grant funds until transfer, replacement, or disposition takes place.

Pursuant to the Uniform Grant Guidance, the inventory records must include the following information, at a minimum:

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

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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

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

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

Citation(s):

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

Required Action(s):

The district is required to submit a report of all computing devices purchased with CRRSA ESSER funds and all other federal awards to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 5:

The district's CRRSA ESSER II Revenue Report was not among the documentation submitted for examination.

Citation(s):

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

Required Action(s):

The district is required to provide a Revenue Report which reflects the dollar amount of its CRRSA ESSER II federal award to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Administrative Section

Finding 1:

The district submitted copies of policies pertaining to ESEA legislative requirements such as Supplement not Supplant, Maintenance of Effort and Comparability for examination. The policies contained outdated references to NCLB. Conversely, the district did not have formal written procedures that address Uniform Grant Guidance requirements, including but not limited to:

- 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):

ESEA §1118 Fiscal Requirements and Uniform Grant Guidance, 2 C.F.R. §§200.302(b)(6)-(7) Financial Management, 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles and §200.113 Mandatory disclosures

Required Action(s):

The district must update its applicable board policies to reflect references to ESEA and develop and adopt written procedures which address relevant provisions of the Uniform Grant Guidance. The district may opt to utilize a vendor for the preparation of the procedures.

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.

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.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Finding 3:

During the monitoring, the district did not submit its most recent board secretary and treasurer's reports for review.

Citation(s):

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

Required Action(s):

The district is required to submit for examination copies of its board secretary and treasurer's reports for the month of May 2022. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 4:

The district recorded figures on the Revenue Report for one or more grants that 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 revenues from all federal grants are recorded appropriately in the financial records.

Finding 5:

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 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 below:

Hillside Public Schools
Collaborative Monitoring Report
October 2022

Grant	Type	Incorrect Code	Correct Code
Title II-A	Program	238	270 to 279
Title III Immigrant	Program	239	241 to 245
Title IV-A	Program	240	280 to 289
CARES ESSER I	Revenue	4500	4530

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 101749, PO 201853 and PO202571 These POs exceeded the threshold which necessitated quotes, as required by:

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

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 building disinfecting services from Dinago Corp. 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.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 \$25,000.00. Such purchase orders meet one of a number of definitions of a covered transaction in 2 C.F.R. §180.220. Before entering into covered transactions, these regulations require the district to determine the vendor is not debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. One or more of the covered transactions tested lacked any indication that verifications of this nature are being performed. Verifications may be accomplished by:

1. checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration and available at <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 \$25,000.00.

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

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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 costs associated with computing devices (100-300) and a construction project (200-600) were recorded under the line items indicated in the parentheses. The costs should have been charged to line items 100-600 and 400-720 respectively.

Citation(s):

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

Required Action(s):

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

Finding 12:

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.

Hillside Public Schools
Collaborative Monitoring Report
October 2022

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.