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Department of Education
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North Warren Regional School District

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New Jersey K to 12 Education

Collaborative Monitoring Report
July 2023

District: North Warren Regional School District
County: Warren
Dates Monitored: May 30, 31, June 1 and 2, 2023
Case Number: CM-07-23

Funding Sources:

Program	Funding Award
Title I, Part A	35,602
Title I SIA	0
Title II, Part A	21,359
Title III	0
Title III Immigrant	0
Title IV, Part A	10,000
IDEA Part B, Basic and Preschool	233,570
CRRSA ESSER II (includes all subgrants)	256,847
ARP ESSER (includes all subgrants)	598,665
Perkins V	0
Total Funds	<hr/> 1,156,043 <hr/>

North Warren Regional School District
Collaborative Monitoring Report
July 2023

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 North Warren Regional School District (NWRSD 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 requirements of each program, Federal and state laws, and applicable regulations. The monitoring of NWRSD 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 IV, Part A (Title IV-A);
- IDEA Part B - Basic and Preschool;
- Coronavirus Response and Relief Supplemental Appropriations ESSER Fund (CRRSA ESSER II) and applicable subgrants; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

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

- accounting records
- annual audits
- board of education (board) meeting minutes
- grant applications program plans and needs assessments

North Warren Regional School District
Collaborative Monitoring Report
July 2023

- grant awards
- payroll records
- purchase orders
- student records

The scope of work performed also included interviews with:

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

Expenditures Reviewed

The grants and programs reviewed included Title I, Title II-A, Title IV-A, IDEA Basic and Preschool from July 1, 2022 through April 30, 2023. In addition, CRRSA ESSER II and ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through April 30, 2023. 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

Title I, Part A Projects

The purpose of the Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. NWRSD is a grade 7–12 regional school district and operates a targeted assistance program in its Title I-funded school. During the 2022-2023 school year, the district is utilizing its allocation of Title I funds for instructional materials and supplies.

Title II-A Projects

The purpose of Title II-A is to:

1. increase student achievement consistent with the challenging State academic standards;
2. improve the quality and effectiveness of teachers, principal and other school leaders;
3. increase the number of teachers, principal and other school leaders who are effective in improving student academic achievement in schools; and
4. provide low-income and minority students greater access to effective teachers, principal and other school leaders.

North Warren Regional School District
Collaborative Monitoring Report
July 2023

NWRSD uses their Title II-A funds for evaluation and support systems for teachers and other staff. Professional development and assistance on selecting and implementing assessments with Link It and Renaissance systems for benchmark assessments is implemented with Title II-A funding.

Title IV-A Projects

The purpose of Title IV-A is to improve students' academic achievement by increasing the capacity of LEAs to:

1. provide all students with access to a well-rounded education;
2. improve school conditions for student learning; and
3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

NWRSD uses their Title IV-A funds for diversity, equity and inclusion. Counseling and mentoring programs for faculty and high school students which includes relationship building and trauma-informed class management activities and resources.

IDEA

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 2023 IDEA Basic funds are used to reduce district tuition cost for students receiving special education services in approved private schools for students with disabilities.

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.

NWRSD used its CRRSA ESSER II funds primarily for heating, ventilation and air conditioning (HVAC) repairs, including electrical work; building repairs and improvements; behavioralist consultation services; stipends for contact tracing, additional custodial responsibilities; and student activity/social emotional learning activity and professional development for staff.

In addition, CRRSA Learning Acceleration funds are being used for a summer learning enrichment program, instructional supplies and professional services. CRRSA Mental Health funds are being expended for stipends for staff to attend and supervise social emotional learning activities, support services, and supplies and materials.

North Warren Regional School District
Collaborative Monitoring Report
July 2023

ARP ESSER II

The purpose of ARP ESSER funding is to assist LEAs in preparing for and responding to the impact of COVID-19 on educators, students, and families. Additional uses of funds include, but are not limited to:

1. hiring new staff and avoiding layoffs; and
2. addressing learning loss through summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

NWRSD uses its ARP ESSER funds mainly for payroll and related costs for a counselor, after school tutoring and cleaning; consultant services; assessment software; facility and HVAC assessment and non-instructional supplies. ARP ESSER funds are also budgeted for maintenance/cleaning contracts for cleaning and development of “Portrait of a Graduate” to revitalize academics post-COVID and district-wide strategic planning consultants.

ARP ESSER subgrant funds are budgeted for uses including, but not limited to:

1. stipends for a special education liaison, intervention and curriculum writing and student assessment software;
2. stipends for teachers to run summer programs and for art and homework camp supplies;
3. social, emotional and behavioral software; and
4. educational technology software for academic intervention.

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. The programmatic findings precede the fiscal findings unless otherwise denoted by an asterisk (*).
3. Administrative Section—crosscutting administrative findings may be found in this section.

Multiple Grants Section

There are no findings which warrant mention in this section.

Grant Specific Programmatic and Fiscal Section

Title I, Part A

Finding 1:

At the time of the monitoring visit, the district reserved one dollar (\$1) of Title I funds for services to students experiencing homelessness, as articulated on Eligibility Step 4 in the Title I section of the FY 2023 ESEA¹ Consolidated Subgrant Application. One dollar does not represent a sufficient amount of Title I funds to reserve to implement services for students experiencing homelessness. Pursuant to ESEA legislation, the Title I reserve amount should be based on a needs assessment and current or anticipated count of homeless students and should be sufficient in nature to address their unique needs.

Citation(s):

ESEA §1113 (c)(3)(A)(i): Allocations: Reservation of Funds

Required Action(s):

As part of the corrective action plan (CAP), the district must submit its plan for the 2023-2024 project period detailing how the district will reserve a sufficient amount of Title I funds for services to students experiencing homelessness. The district must also, in the plan, provide information as follows:

1. an explanation of the method(s) used to identify specific needs of homeless children and youths;
2. how the Title I Homeless Reserve allocation would be used for services to homeless children and youths; and
3. how the district's Title I program would be coordinated with the McKinney-Vento program.

Finding 2:

The district did not provide sufficient evidence of its 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. The document provided was a "print screen" with a check box item in the student information system (Genesis).

Pursuant to ESEA legislation, parents must be notified that schools routinely disclose names, addresses, email addresses, and telephone numbers to military recruiters, postsecondary institutions, or prospective employers, subject to a parent's request or an adult student's request not to disclose such information without prior written consent. The notification must

¹ Elementary and Secondary Education Act (ESEA)

North Warren Regional School District
Collaborative Monitoring Report
July 2023

advise parents or adult student of how to opt-out of the public, nonconsensual disclosure of this information and the method and timeline within which to do so.

Citation(s):

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

Required Action(s):

For the 2023-2024 school year, the district must develop and implement processes and/or procedures to ensure it meets all ESEA legislative requirements concerning information disclosed to military recruiters, postsecondary institutions, or prospective employers. As part of the submission of its CAP, the district must submit evidence of these processes and/or procedures.

Additionally, for the 2023-2024 project period, the district must distribute the required notification regarding the disclosure of students' names, addresses, email addresses, and telephone numbers, upon request, to military recruiters, postsecondary institutions, or prospective employers. The notification must include 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 maintain, on file, a record of parents and adult students who request to "opt-out" from the nonconsensual disclosure of information. As part of the submission of its CAP, the district must submit a copy and verify distribution of this letter. In addition, the district must post this notification on its website in an easily accessible location.

Finding 3:

The district did provide evidence that it advertised an invitation for an annual, Title I meeting for parents and families of participating children; however, the meeting did not take place due to lack of attendance by the parents.

Pursuant to ESEA legislation, a Title I-funded school must convene an annual meeting at the beginning of the school year, to inform parents and families of the school's Title I program(s), the Title I legislative requirements and the ways in which parents and families can be engaged actively in helping their children succeed academically.

Citation(s):

ESEA §1116(c) Parent and Family Engagement: Policy Involvement

Required Action(s):

The district must ensure that it holds an annual, Title I meeting at the beginning of each school year (no later than the first week in October or earlier). To document this annual meeting, the LEA must maintain the following information on file:

North Warren Regional School District
Collaborative Monitoring Report
July 2023

1. invitational letter/flyer;
2. meeting agenda;
3. meeting minutes; and
4. sign-in sheets or a list of the names of staff and parents who attended the meeting.

Each piece of documentation must include the exact date on which the annual, Title I meeting was held. As part of the submission of its CAP, the district must submit evidence of processes and/or procedures in place to ensure the required annual, Title I meeting takes place at the beginning of the 2023-2024 school year.

Recommended Action(s):

The district indicated to the program monitor that it has been difficult to engage parents. The NJDOE recommends the district consider changing their method(s) of outreach in order to receive a better response from parents. If transportation is a barrier, the district should consider meeting in a more centralized location (community center, church, etc.). If childcare is a barrier, the district should consider providing childcare, which would be allowable if there is an educational component. Additionally, the district should survey parents to see what time of day or evening would best accommodate the majority of attendees.

Finding 4:

The district did not provide documented evidence that it met the Title I requirements for consultation for equitable services with nonpublic schools. It appeared there were nonpublic schools outside the district's boundaries that may have provided educational services to resident nonpublic school students.

Citation(s):

ESEA §1117 Participation of Children Enrolled in Private Schools and ESEA §8501 Participation by Private School Children and Teachers

Required Action(s):

For the 2023-2024 school year, the district must develop and implement processes and/or procedures to ensure it meets all ESEA legislative requirements regarding equitable services for nonpublic school students. As part of the submission of its CAP, the district must submit evidence of these processes and/or procedures.

Also, for the 2023-2024 school year, the district must contact nonpublic schools both inside and outside the district's boundaries to initiate consultation for equitable services. These services must begin at the start of the FY 2024 ESEA project period. The district can identify nonpublic schools outside its boundaries by reviewing district data (e.g., Aid-in Lieu report, Transportation Summary report). The aforementioned reports identify students in the district's Title I attendance area(s) who attend nonpublic schools

North Warren Regional School District
Collaborative Monitoring Report
July 2023

beyond the district’s boundaries [ESEA section 1117(a)(4)(A) and (c)(1)]. The district must send these nonpublic schools consultation letters to initiate ongoing, timely, and meaningful consultation for equitable, Title I services. The district must maintain copies of these letters on file, as well as the agenda, meeting minutes, and sign-in sheets or lists of attendees to document the initial consultation meeting. For more specific information and access to all nonpublic school forms and templates, the district must view the [ESSA Nonpublic Toolkit](#).

Finding 5:

The district is comprised of a single grade 7–12 regional school. In its FY 2023 ESEA Consolidated Subgrant Applications, the district was approved to operate a targeted assistance Title I program. Pursuant to ESEA legislation, targeted assistance schools may use Title I funds “only for programs that provide services to eligible children identified as having the greatest need for special assistance.”

The district improperly allocated the following costs for educational software subscriptions/licenses to Title I for the benefit of *all or most* of its students:

Purchase Order Nbr.	Description	Amount
202300018	Renaissance	\$11,067.00
202300227	Delta Math	1,400.00
202300311	Link IT!	20,000.00
n/a	Total	\$32,467.00

Further, the Uniform Grant Guidance requires that charges to Federal awards must be, among other things:

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

Citation(s):

ESEA §1115 Targeted Assistance Programs and Uniform Grant Guidance, Subpart E–Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs

Required Action(s):

During the monitoring, the district submitted copies of accounting records evidencing the reversal of the sum charged to Title I of \$32,467.00. Given the district has already received reimbursement for the non-allowable costs, the district must remit the \$32,467.00 to the department. The district must make the payment as instructed in email correspondence dated July 14, 2023, prior to, or with the submission of its CAP.

North Warren Regional School District
Collaborative Monitoring Report
July 2023

Title II-A

The review of the district's 2022-2023 Title II-A programs yielded no findings.

Title IV-A

The review of the district's 2022-2023 Title IV-A programs yielded no findings.

IDEA Program

Finding 1:

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

Citation(s):

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

Required Action(s):

The district must ensure that when the I & RS team identifies interventions to meet the needs of a struggling learner that the team identifies and maintains documentation of the description, frequency, duration and effectiveness of the interventions. To demonstrate correction of noncompliance, the district must conduct training for administrators, I & RS staff, and 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 for students who were provided interventions in general education and subsequently referred for special education between November 2023 and February 2024
- review the oversight procedures

Finding 2:

The district did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services. Initial evaluation reports did not consistently contain observations outside of the testing situation, teacher interviews, and a review of prior interventions.

Citation(s):

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

North Warren Regional School District
Collaborative Monitoring Report
July 2023

Required Action(s):

The district must ensure all components of the functional assessment are conducted as part of all initial evaluations. 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 November 2023 and February 2024
- review the oversight procedures

Finding 3:

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

- supplementary aids and services considered and an explanation of why they are not appropriate
- a comparison of the benefits in the general and special education setting, 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 twenty (20) percent of the school day. The district must also ensure that for students placed in separate settings, the IEP team identifies activities to transition the student to a less restrictive environment and document them in each IEP.

In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. To demonstrate that the district has corrected the individual instances of noncompliance, the district must

North Warren Regional School District
Collaborative Monitoring Report
July 2023

conduct annual review meetings and revise the IEPs for specific students that were identified as noncompliant. The 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 November 2023 and February 2024
- review the oversight procedures

Finding 4:

The district 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 results of the initial or most recent evaluations and did not consistently document accommodations and modifications to be provided for district wide assessments.

Citation(s):

N.J.A.C. 6A:14-3.7(c)3 Individualized Education Program

Required Action(s):

The district must ensure that IEPs for students eligible for special education and related services contain all required components. 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 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 November 2023 and February 2024
- review the oversight procedures

North Warren Regional School District
Collaborative Monitoring Report
July 2023

CRRSA ESSER II

Finding 1:

The district improperly recorded payroll costs \$20,100.46 and \$2,880.00 under line items (aka expenditure categories) 200-300 Professional and Technical Services and 200-500 Other Purchased Services, respectively. Similar findings were noted for the CRRSA Learning Acceleration and CRRSA Mental Health subgrants.

In accordance with the Uniform Minimum Chart of Accounts (UMCOA), salaries and other compensation of district staff are recorded under salary line items, such as 100-100 and 200-100. During the CFM fiscal breakout meeting held on May 31, 2023 and a follow-up meeting on June 15, 2023, the district was advised to move the payroll costs attributable to CRRSA ESSER II and the aforementioned subgrants to the proper line items. Since no funds were previously budgeted under these expenditure categories the district was also advised to file an amendment application. Neither occurred and the due date to file the requisite amendment application lapsed on June 30, 2023. The district is reminded that adherence to departmental guidance and directives is necessary for the proper administration of Federal awards.

Citation(s):

EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies and regulations, N.J.A.C. 6A:23A-16.2 Principles and directives for accounting and reporting, UMCOA and [ESSER I, II, and III Funding – Grant Specific Information](#)

Required Action(s):

The district is required to address the proper submission of amendment applications in accordance with NJDOE instructions in its written cost allowability procedures discussed more specifically in Administrative Finding 1. Similar instructions are published annually for ESEA titled programs (e.g. [FY2023 ESEA Amendment Instructions](#)) on the department's website.

In addition, the district must implement procedures to ensure adherence to N.J.A.C. 6A:23A-16.2.1 et. seq. and the UMCOA when charging expenditures in the general ledger.

ARP ESSER Mental Health

Finding 1:

The district issued purchase order number 202300153 in the amount of \$688.75 to cover the cost of food for a Superintendent and Principals' Chat which occurred on a summer evening. The district, however, was unable to provide information demonstrating this expenditure was

North Warren Regional School District
Collaborative Monitoring Report
July 2023

incurred for purposes that are directly relevant to the program or was necessary to achieve the goals and objectives of the approved subgrant.

Pursuant to the Uniform Grant Guidance, charges to Federal awards must be, among other things:

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

Citation(s):

Uniform Grant Guidance, Subpart E— Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs

Required Action(s):

The district must reverse the charges of \$688.75 incurred for the food and tables. In the event the district has already received reimbursement for these costs, the district must reduce the expenses claimed on its next reimbursement request for this Federal award by \$688.75. The district must submit copies of records and documents evidencing completion of the required actions to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions, absent copies of the requisite written procedures to implement such policies. Examples include, but are not necessarily limited to:

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

Pursuant to ESEA legislation, each recipient of a grant or subgrant under ESEA must display, in a public place, the hotline contact information of the Office of Inspector General of the Department of Education (USDEOIG) so that any individual who observes, detects, or suspects improper use of taxpayer funds can easily report such improper use.

Federal guidance relating to the prevention of fraud is accessible from [USDEOIG Brochures](#); scroll past multiple tables to the Brochures, Flyers & Posters (Download Free) section. Use this

North Warren Regional School District
Collaborative Monitoring Report
July 2023

link, [For K–12: Preventing Fraud and Corruption in Federal Education \(2021\)](#), to access a video training presentation.

Citation(s):

ESEA §9203 Preventing Improper Use of Taxpayer Funds; Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment, 2 C.F.R. §§200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 — 200.476 Subpart E — Cost Principles; and §200.113 Mandatory disclosures

Required Action(s):

The district must develop, revise, adopt and implement board policies and written procedures which address the requirements of the Uniform Grant Guidance, and include relevant citations and references to current legislation, where appropriate. The district may opt to utilize a vendor for the preparation and revision of the requisite board policies and procedures.

Finding 2:

The budget amounts recorded on the Revenue Summary Report for CRRSA and related subgrants do not agree to the corresponding Grant Award Notice. Rather, amounts are consistent with the balance of funds after receipt of the first reimbursement requests for the main allocation and subgrants.

Citation(s):

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

Required Action(s):

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

Finding 3:

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

Citation(s):

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

Required Action(s):

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

North Warren Regional School District
Collaborative Monitoring Report
July 2023

Finding 4:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that multiple quotes and bids were obtained for various purchase orders (POs). Examples include, but are not limited to, purchase order numbers P202200248 and P202200159, respectively. These POs exceeded the threshold necessitating quotes and bids in accordance with:

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

When the Federal and State legislation and regulations governing procurement are in conflict, the most restrictive prevails. 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 5

The district is not submitting reimbursement requests for one or more federal awards on a monthly, or at least quarterly basis.

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, Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#) and [ESSER I, II, and III Funding – Grant Specific Information](#)

North Warren Regional School District
Collaborative Monitoring Report
July 2023

Required Action(s):

The district is required to submit reimbursement requests on a monthly basis particularly for ESSER funding streams. In addition, the district is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the U.S. Department of Education, and/or their authorized representatives upon request.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of every finding and implementation of all required actions and recommendations contained in this report.

If you have any questions, please contact Lisa D. McCormick via phone at (609) 376-3608 or via email at lisa.mccormick@doe.nj.gov .