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The School District of South Orange & Maplewood

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New Jersey K to 12 Education

Collaborative Monitoring Report
September 2023

District: The School District of South Orange & Maplewood
County: Essex
Dates Monitored: June 12, 13, 14 and 15, 2023
Case Number: CM-08-23

Funding Sources:

Program	Funding Award
Title I, Part A	399,166
Title I SIA	0
Title II, Part A	186,597
Title III	32,779
Title III Immigrant	0
Title IV, Part A	60,590
IDEA Part B, Basic and Preschool	2,291,243
CRRSA ESSER II (includes all subgrants)	1,765,224
ARP ESSER (includes all subgrants)	4,358,491
Perkins V	34,927
Total Funds	9,094,090

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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 School District of South Orange & Maplewood (SOMSD 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 SOMSD included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title II, Part A (Title II-A);
- Title III, Part A (Title III);
- 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;
- American Rescue Plan (ARP) ESSER and applicable subgrants; and
- Perkins V.

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

- accounting records
- annual audits

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- board of education (board) meeting minutes
- grant applications program plans and needs assessments
- grant awards
- payroll records
- purchase orders
- student records

The scope of work performed also included interviews with:

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

In addition, a sampling of computing devices and equipment purchased with Federal funds was selected and physically examined, except where noted by ARP ESSER Finding 1 in the Detailed Findings and Recommendations, Grant Specific Programmatic and Fiscal Section.

The grants and programs reviewed included Title I, Title II-A, Title III, Title IV-A, IDEA Basic, IDEA Preschool and Perkins V from July 1, 2022 through April 28, 2023. In addition, CRRSA ESSER II and ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through April 28, 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.

SOMSD is using its FY 2023 Title I funds to implement a schoolwide and targeted assistance program in one of its elementary and middle schools, respectively. Title I funds are used primarily to pay the salaries and benefits of Basic Skills Teachers to supplement the instruction of low-performing students and 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;

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2. improve the quality and effectiveness of teachers, principals and other school leaders;
3. increase the number of teachers, principals 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, principals and other school leaders.

SOMSD uses their Title II-A funds to reduce class size to a level that is evidence-based in Science and Mathematics. Training and assistance on selecting and implementing assessments for English Language Arts (ELA) and Social Studies are implemented with Title II-A funding.

Title III Projects

The purpose of Title III is to:

1. help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
2. assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging, State academic standards that all children are expected to meet;
3. assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners, including immigrant children and youth;
4. assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare English learners, including immigrant children and youth, to enter all English instructional settings; and
5. promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.

SOMSD uses their Title III funds for:

- improving programs by focusing on best practices for English learners (ELs) through differentiated instruction and training staff to better serve the population;
- professional development for EL staff;
- after school/summer programs for EL students to reinforce the of core skills of English as second language learners;
- compensation of staff to host family nights in order to best support EL families in the district; and

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- materials and supplies for teachers to focus on best practices for EL students so that the curriculum can be accessible.

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.

SOMSD uses its Title IV-A funds for restorative practices, social emotional learning (SEL) and cultural competency in professional development. Title IV-A funds are also used for counseling and mentoring programs for faculty and high school students focused on 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 being used to reduce tuition expenditures for students attending approved private schools for students with disabilities, instructional supplies for special education classrooms, contracted services for students with disabilities, professional development and supplies for the child study team.

Perkins V

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

The NJDOE Office of Career Readiness (OCR) approved the district to operate a program of study (POS) at Columbia H.S. under the following Classification of Instructional Program (CIP) Code:

Program or POS	Name	CIP Code	OCR Approval Date
POS	Radio & Television	090701	December 19, 2021
Career Cluster® Title:	Arts, Audio-Video Technology & Communications	Career Cluster Pathway: Journalism & Broadcasting	December 19, 2021

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The department approved the district to expend the award primarily for computing devices, payroll costs for substitute teachers and curriculum writing, cameras and student field trips. The district was approved to spend the residual funds on student technical skill assessments, professional development, and various instructional supplies and services. SOMSD expended its FY 2023 Perkins V award mainly for computing devices, cameras and a site license.

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.

SOMSD uses its CRRSA ESSER II funds primarily for cleaning supplies; occupational therapy for students; instructional supplies and materials; educational technology, such as software licenses; and professional development (PD) and related books.

In addition, CRRSA Learning Acceleration funds are being used for instructional supplies and materials. CRRSA Mental Health funds are being expended for staff PD focused on trauma and crisis intervention training.

ARP ESSER

The purpose of ARP ESSER funding is to assist LEAs in preparing for and responding to the impact of COVID-19 on educators, students, and families. 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.

SOMSD uses its ARP ESSER funds mainly for educational technology, such as Chromebooks and software subscriptions; instructional supplies and materials; COVID-19 cleaning; additional custodial support for lunch periods; security services to support school needs; and Teacher salaries and related costs.

ARP ESSER subgrant funds are being used for items and services such as PD and staff mental health training. Subgrant funds are also budgeted for staff compensation attributable to extended day/year activities focused on reducing learning gaps and enrichment activities for all grade levels.

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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

Title I and CRRSA ESSER

Finding 1:

The district was asked to provide accounting and payroll records to support the compensation paid to various staff members with Federal funds. However, the district was unable to adequately document certain Title I and CRRSA ESSER payroll costs posted to their Account Analysis, via periodic charges or disbursement adjustments, which originated from Fund 11. In regard to Title I, the district did not submit copies of Fund 11 accounting records which reflect the reduction of the employees’ payroll costs as requested for examination and the corresponding disbursement adjustment report. The following table summarizes the inadequately documented payroll costs:

Grant	Employee	Transaction Date	Amount
Title I	C. Miller	9/15/22	2,593.70
Title I	C. Miller	9/30/22	2,593.70
Title I	C. Miller	10/14/22	2,593.70
Title I	C. Miller	10/31/22	2,593.70
CRRSA ESSER	Indeterminable	9/30/21	68,000.00
Total			78,374.80

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

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

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In order to avoid potential monetary findings and ensure that duplicate charges do not exist, the district must be able to demonstrate that all payroll costs transferred from Fund 11 are supported by:

1. accounting records which show the reduction of payroll costs;
2. payroll records evidencing the dollar amount and origin of the charges; and
3. a disbursement adjustment report.

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

Citation(s):

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

Required Action(s):

Consistent with meetings held during and after the district's Collaborative Federal Monitoring (CFM) visit, the district must submit copies of the documentation mentioned in this finding to adequately support the aforementioned Title I and CRRSA ESSER payroll charges.

If the district is unable to provide required documentation, the district must submit copies of accounting reports to the Office of Fiscal Accountability (OFAC) via the CFM Homeroom Application evidencing:

- the reversal of the payroll expenditures totaling \$78,374.80 (see table), as well as the associated benefit costs; and
- the exclusion of \$10,374.80 and \$68,000.00 from corresponding FY 2023 Final Expenditure Reports for Title I and CRRSA ESSER, respectively.

The documentation above must be submitted within thirty (30) days from the date of this report of examination (ROE).

CRRSA Learning Acceleration (LA) and CRRSA Mental Health (MH)

Finding 1:

The district was unable to provide copies of various purchase orders for examination to substantiate several procurement transactions or disbursement adjustments. The

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unsubstantiated costs totaling \$81,048.05 were allocated to the grants shown above and are more fully described on Attachment A.

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

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

Citation(s):

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

Required Action(s):

The district must submit copies of accounting records evidencing the reversal of the expenditures identified on Attachment A that were allocated to: CRSSA LA - \$36,288.05 and CRRSA MH - \$44,760.00. The required documents must be submitted to the OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE. In addition, the district must provide accounting records demonstrating the exclusion of the figures mentioned from the corresponding FY 2023 Final Expenditure Reports (FERs).

Grant Specific Programmatic and Fiscal Section

Title I, Part A

Finding 1:

The district did not provide evidence that notification letters were sent to the parents/guardians of identified Title I students in English or other languages representative of the school community and in an understandable format. Pursuant to Elementary and Secondary Education Act (ESEA) legislation, the parent notification letter regarding children's eligibility for services should be sent at the beginning of the school year, after the student selection process is completed, and must include the Title I entrance and exit criteria (e.g., multiple, educationally related, objective) for the parent's children, as established by the district. If a parent refuses services, documentation of the refusal, bearing the parent's signature, must be kept on file by the district.

Citation(s):

ESEA §1115 Targeted Assistance Schools and ESEA §1116(c)(4) Parent and Family Engagement – Policy Involvement

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Required Action(s):

The district must distribute parent notification letters to the parents/guardians of identified students. The notification letter must include clearly defined entrance and exit criteria. The district must provide a copy of its parent notification letter as part of the submission of its corrective action plan (CAP).

Finding 2:

There was no evidence that the district distributed a school-parent compact for the 2022-2023 school year in both schools. Pursuant to ESEA legislation, the school-parent compact must outline how parents, the entire district staff, and students will share the responsibility for improved student academic achievement and the ways in which the district and parents will build and develop a partnership to help children achieve the challenging, State academic standards.

Citation(s):

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

Required Action(s):

As part of the CAP, the district must submit a copy of its processes and procedures regarding the annual review and distribution of the school-parent compact and the active involvement of parents in the monitoring, development, and implementation of the school-parent compact. The district must maintain on file its board approved school-parent compact at the beginning of the 2023-2024 school year.

Finding 3:

The district did not provide evidence that the school convened an annual Title I parent meeting. Not conducting an annual meeting to explain the Title I legislation and the district's Title I programs in the beginning of the year does not allow parents of identified Title I students to be informed and vested in the Title I process.

Citation(s):

ESEA §1116(c) Parental and Family Engagement – Policy Involvement

Required Action(s):

The district must ensure that its Title I school convenes an annual Title I meeting, at the beginning of the school year, to inform all parents of the legislative requirements, and the school's Title I program. The district must outline the steps it will take to ensure the Title I Annual meeting will occur, at the aforementioned time, as part of the submission of its CAP.

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Finding 4:

The district did not provide evidence of its military notification form to include an “opt-out” option for parents and adult students. Local educational agencies (LEAs) like the district are to distribute these documents at the beginning of the school year, so parents or adult students can make timely and informed decisions.

Citation(s):

ESEA §8528 Armed Forces Recruiter Access to Students and Student Recruiting Information.

Required Action(s):

The school must ensure that parents and students, as applicable, are notified of these military requirements and given the opportunity to exercise the “opt-out” option using the form located on the NJDOE’s Title I, Part A webpage: [Parent and Family Engagement \(state.nj.us\)](https://www.nj.gov/education/parent-family-engagement/). As part of its CAP, the district must submit the process/procedures for ensuring how this annual requirement will be met.

Finding 5:

The district budgeted Title I funds for Professional and Technical Services and Benefits under account numbers which include a “GR” subcode, an abbreviation for “Grant.” The use of this generic subcode is appropriate for central administrative (e.g., district-level) functions only. The district’s sole allocation for district-level activities consist of funds for homeless children and youth. Appropriations and expenditures attributable directly to specific schools, including benefits for employee salaries working at certain schools, must be posted to account numbers with school codes or abbreviations.

In addition, the district maintained an account labeled as “Miscellaneous” for funds reserved for homeless children and youth rather than “Homeless Reserve,” a more appropriate description. Amounts expended for this set-aside must be used for allowable program activities and accounted for separately to enhance the district’s ability to monitor unexpended balances, which may be carried forward to be spent for their intended purpose or returned to the State.

Citation(s):

ESEA §1111(h)(1)(C)(x) Report Cards (Minimum Requirements), ESEA §1113(c)(3)(C)(i) Allocations- Reservation of Funds- Homeless Children and Youths and Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The district is required to implement procedures to ensure the proper recording of appropriations and expenditures in its accounting records and accuracy of fiscal information used for school level reporting required under ESEA. The account description used for the district’s restricted homeless reserve must be modified in order

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to facilitate the tracking and monitoring of related expenditures for conformity with ESEA legislation.

Title II-A

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

Title III

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

Title IV

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

IDEA Program

Finding 1:

The district did not consistently provide parents of students eligible for special education and related services and students eligible for speech-language services notice of a meeting for identification, eligibility, IEP, and reevaluation planning meetings.

Citation(s):

N.J.A.C. 6A:14-2.3(k) Parental consent, notice, participation and meetings

Required Action(s):

The district must provide parents notice of a meeting in writing 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 citation listed above.

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

- interview staff
- review copies of notices of meetings conducted between December 2023 and April 2024
- review the oversight procedures

Finding 2:

The district did not consistently provide parents written notice that contains all required components, within fifteen (15) calendar days following identification, eligibility and

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reevaluation planning meetings for students eligible for special education and related services and for students eligible for speech-language services.

Citation(s):

N.J.A.C. 6A:14-2.3(f) Parental consent, notice, participation and meetings

Required Action(s):

The district must ensure that parents are provided written notice of a meeting that contains all required components within 15 calendar days of the meeting. 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 copies of written notice provided to parents following initial and reevaluation planning meetings held between December 2023 and April 2024
- review the oversight procedures

Finding 3:

The district did not consistently ensure that the required participants were in attendance at identification, eligibility, annual review, and reevaluation IEP meetings for students eligible for special education and related services and for students eligible for speech-language services.

Citation(s):

N.J.A.C. 6A:14-2.3(k)1(i-vii) Parental consent, notice, participation and meetings

Required Action(s):

The district must ensure that meetings are conducted with required participants and that documentation of attendance and/or written parental consent to excuse a member of the team is maintained in students' files. In order 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 meeting documentation, including the sign in sheets for meetings conducted between December 2023 and April 2024
- review the oversight procedures

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Finding 4:

The district did not consistently obtain written parental consent or document efforts to obtain written parental consent to conduct assessments for students referred and/or eligible for special education and related services and for students referred and/or eligible for speech-language services.

Citation(s):

N.J.A.C. 6A:14-2.3(a) Parental consent, notice, participation and meetings

Required Action(s):

The district must ensure that informed parental consent is obtained and maintained in student files prior to conducting assessments as part of an initial evaluation. In order to demonstrate correction of noncompliance the district must conduct training for child study team 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, including assessment reports, from eligibility meetings held between December 2023 and April 2024
- review the oversight procedures

Finding 5:

The district did not consistently conduct multi-disciplinary initial evaluations for students referred for speech-language services by obtaining an educational impact statement from the classroom teacher.

Citation(s):

N.J.A.C. 6A:14-2.5(b)6 Protection in evaluation procedures and 3.6(b) Determination of eligibility for speech-language services

Required Action(s):

The district must ensure that a multi-disciplinary evaluation is conducted for students referred for speech-language services by obtaining a statement from the general education teacher that details the educational impact of the speech problem on the student's progress in general education. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

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

- interview staff
- review initial evaluation reports for students referred for speech-language services whose eligibility meetings held between December 2023 and April 2024
- review the oversight procedures

Finding 6:

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 and for students referred for speech-language services.

Citation(s):

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

Required Action(s):

The district must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and 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 of initial evaluations for students referred for special education and related services and students referred for speech-language services between December 2023 and April 2024
- review the oversight procedures

Finding 7:

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, IEPs did not consistently include:

- supplementary aids and services considered and an explanation of why they are not appropriate;
- comparison of the benefits in the general and special education setting;
- potentially beneficial or harmful effects which a placement (general education) may have on the student with disabilities or the other students in the class; and

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- 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 conduct annual review meetings and revise the IEPs for specific students that were identified as noncompliant. Names of the students whose IEPs were identified as noncompliant will be provided to the district by the monitor.

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

- interview staff
- review the revised IEPs, along with a random sample of IEPs developed at meetings conducted between December 2023 and April 2024
- review the oversight procedures

Finding 8:

The district did not consistently conduct reevaluations within three years of the previous classification date for students eligible for special education and related services and students eligible for speech-language services.

Citation(s):

N.J.A.C. 6A:14-3.7(i) Individualized education program and 3.8(a) Reevaluation

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Required Action(s):

The district must ensure reevaluations are conducted within required timelines. 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 of eligibility meetings held as part of the reevaluation process between December 2023 and April 2024
- review the oversight procedures

Finding 9:

The district did not consistently provide written notice of graduation and a summary of academic achievement and functional performance containing all required components to students eligible for special education and related services prior to graduating and/or exiting.

Citation(s):

N.J.A.C. 6A:14- 4.11(b)1 and 4 Graduation

Required Action(s):

The district must ensure that parents or adult students are provided with written notice of graduation containing all required components prior to graduation and a written summary of academic achievement and functional performance prior to graduating or exiting. 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(s) listed above.

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

- interview staff
- review written notice of graduation and summary of academic achievement and functional performance provided to students graduating/exiting at the conclusion of the 2024 school year
- review the oversight procedures

ARP ESSER

Finding 1:

The district used the ARP ESSER funds to cover the acquisition costs of 50 iPads and 1,500 Chromebook partially and fully for their students, respectively. A sample of the iPads and

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Chromebooks were selected and physically examined. A total of 21 Chromebooks have not been produced for examination. In addition, the inspection disclosed that the iPads purchased had not yet been assigned to students or classrooms.

Consistent with the Uniform Grant Guidance:

- computing devices are considered supplies
- supplies are all tangible personal property other than those described in §200.33
- 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. §200.313(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):

As of the present date, the dollar amount of the missing Chromebooks totals \$6,946.20. This figure will be reduced accordingly for any missing devices the district is able to locate and produce for examination in conjunction with its CAP.

In the event the district is unable to locate additional devices, the district must submit copies of accounting records evidencing the reversal of charges totaling \$6,946.20 for the 18 Chromebooks allocated to the ARP ESSER grant. Given the district has already submitted reimbursement for these costs, the district must reduce the expenses claimed on its next reimbursement request for ARP ESSER by the amount noted. This adjustment is necessary to ensure the accuracy of the district's reimbursement requests and Final Report.

In addition, the district must submit an updated computing device log evidencing the assignment of the iPads to students or classrooms. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this report of examination.

Finding 2:

The district recorded benefits costs for this award by applying an estimate of twelve (12) percent to the grant funded employees' compensation. The rate is comprised of 7.65% for the Federal Insurance Contributions Act employer's payroll tax and 4.35% for health benefits.

The district must replace its current methodology for determining health benefit costs by implementing procedures wherein such costs are calculated monthly for each employee by multiplying:

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1. the employee's actual health benefits costs, less the individual's contributions paid; and
2. the percentage of time actually devoted to grant-funded activities as supported board approvals and time and activity reports.

The Uniform Grant Guidance requires in part that fringe benefits like health insurance, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities. Additionally, such costs must be adequately documented in order to be considered allowable under Federal awards.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.403(a) and §200.403(g) Factors affecting allowability of costs and §200.431 Compensation - fringe benefits

Required Action(s):

The district must submit copies of a spreadsheet detailing the computation of monthly health benefit costs for all staff funded by Federal awards during FY 2024 with its CAP.

Perkins V

Finding 1:

On January 19, 2023, the district was sent a letter via electronic mail scheduling and providing approximately five months' notice of their June 2023 monitoring visit. A detailed list of required documents was included with the notification letter. The district was instructed to upload all of the requested documentation using the department's CFM Homeroom Application by May 30, 2023. Verbal and written reminders were also provided in May and June 2023.

Despite the deadlines and reminders, the district did not furnish enough programmatic documentation to enable the Perkins V monitoring team to commence their review until July 11, 2023. The district uploaded some, but not all, of the programmatic documents requested at that point in time.

As a condition of any Federal award, grantees agree to give the Federal awarding agency or its designees the right to access any documents, papers, or other records of the non-Federal entity (LEAs) which are pertinent to the Federal award. To facilitate the effective completion of monitoring, the district's cooperation, as well as timely and reasonable access to the non-Federal entity's personnel, for the purpose of interview and discussion related to such documents are essential.

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Citation(s):

UGG, 2 C.F.R. §200.337 Access to records, Education Department General Administrative Regulations (EDGAR), 34 C.F.R. §76.910 Cooperation with audits and Perkins Grant Application Guidelines April 1, 2021 (Perkins Guidelines), Section 6.6 Monitoring

Required Action(s):

The district must implement procedures to ensure that programmatic and financial management system records and reports, as well as all required supporting documents, are readily available for review.

Finding 2:

A review of documentation provided for examination disclosed a lack of records for numerous programmatic areas including those which demonstrate the following:

- engagement with required stakeholders and advisory board during FY 2022-2023;
- CTE student attainment of credentials and articulated credit;
- career exploration and career development activities through an organized systematic framework designed to aid students, including in middle school grades 5–8 before enrolling and while participating in a CTE program, in making informed plans and decisions about future education and career opportunities and POS;
- verification of membership in Future Business Leaders of America - Phi Beta Lambda (FBLA-PBL), a state-approved career and technical student organization (CTSO);
- collaboration with a workforce development agency;
- evaluation of CTE student performance that articulates and demonstrates support for special populations students; and
- how equitable access is ensured for all program participants (students, teachers, and other beneficiaries) regardless of gender, race, national origin, color, disability, or age.

Grant recipients, like the district, are required to maintain program and fiscal records which must be provided upon request and demonstrate compliance with program requirements, including evidence of program implementation.

Citation(s):

EDGAR, 34 C.F.R. §§76.730 Records related to grant funds and 76.731 Records related to compliance and UGG, 2 C.F.R. §200.334 Retention of records

Required Action(s):

District personnel are required to participate in a six-month interim status review for the FY 2023-2024 project period with the district's NJDOE OCR Program Officer and other appropriate department personnel as needed. The review will be held in

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December 2023. The OCR Program Officer will contact the district to schedule the interim status review and provide a list of documentation required for examination. The documentation must be submitted to OCR in advance of the review, via the CFM Homeroom Application in the Perkins V Interim Review folder.

In addition, the district must establish procedures to ensure the maintenance and retention of compliant, accurate and complete program and fiscal records for all programmatic areas.

Recommended Action(s):

To assist the district in establishing record-keeping procedures and determining the required evidence of compliance, the district should refer to the list of documentation requested in the department's initial January 19, 2023 CFM notification letter and in subsequent correspondence. In addition, the district is strongly encouraged to contact its OCR program officer for guidance and technical assistance as needed.

Finding 3:

The district failed to provide a current signed articulation agreement for its approved POS. Alternatively, the district provided an undated letter from Seton Hall University confirming that Columbia H.S. participates in the university's dual-enrollment program.

Citation(s):

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

Required Action(s):

The district must upload a properly executed articulation agreement for FY 2023-2024 to the CFM Homeroom Application as part of the district's CAP. Going forward, the district must ensure that a current signed and dated articulation agreement is on file for all approved POS. The district Superintendent and college President must sign each articulation agreement annually.

Finding 4:

During the monitoring visit, it was determined that the district is not offering a coherent sequence of courses for its approved POS. Instead, an interview with district staff and an examination of the 2022-2023 Columbia H.S. Program of Studies revealed the district is offering a variety of electives without regard to sequencing for program completion. A review of the district's NJ SMART¹ performance data further revealed that the district reported a lack of program concentrators or completers since 2019.

¹ The acronym NJ SMART stands for NJ Standards Measurement and Resource for Teaching.

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Citation(s):

N.J.A.C. 6A: 19-3.1(a)6.i. Program Requirements and Perkins Guidelines, Section 5.3
Data Reporting

Required Action(s):

The district must submit proof that a coherent sequence of courses is being offered for its approved POS for the FY 2023-2024 school year with the CAP. The course sequence should consist of those courses identified in the approved program reapproval application. Programs and course sequence information should be available for students, teachers, guidance counselors, administrators and parents.

Recommended Action(s):

The district is encouraged to review its current NJ SMART data entry procedures, along with the [New Jersey Department of Education Career and Technical Education \(CTE\) Submission Data Handbook](#). The review will assist the district in the accurate reporting of data for students enrolled in the district's approved POS as program participants, concentrators, or completers in NJ SMART. The district is also encouraged to contact the district's OCR Program Officer for further technical assistance.

Finding 5:

The documentation submitted for examination did not include records evidencing that appropriate CTE educators participated in professional development (PD) activities aligned with its POS. Rather, the district provided various schedules listing PD opportunities available to staff district wide.

Citation(s):

Perkins V Act §§ 134(c)(2)(d) and 135(b)(2), New Jersey State Department of Education Comprehensive Local Needs Assessment Guide and Template (pages 30, 76 and 77) and Perkins Guidelines, Sections 1.3 Use of Funds by Local Entities and 4.3 Consultants (Other Professional Services 200-300)

Required Action(s):

The district must demonstrate that CTE PD is provided for teachers, faculty, school leaders, administrators, specialized instructional support personnel, career guidance and academic counselors, or paraprofessionals involved with the approved CTE POS. The following evidence demonstrating the district is providing appropriate CTE educators with required PD must be submitted with the CAP:

- the district's implementation of an on-going process to incorporate high quality PD for administrators, teachers, counselors and paraprofessionals to addressing gaps and disparities specific to approved POS;
- a PD plan for district staff involved in approved CTE POS;

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- certificates of attendance by district staff at workshops and conferences; and
- conference or workshop materials for PD offered by the LEA (e.g., sign-in sheets, agendas, and related conference/workshop materials).

Finding 6:

The district submitted limited supporting documentation of required Work-Based Learning (WBL) activities. Specifically, the district provided a flyer about FY 2022-2023 internship opportunities with News 12 and Ironboard Studios, absent any evidence of employer or student participation. Furthermore, WBL data was not uploaded by the district via NJ SMART during the CTE submission period.

Citation(s):

Perkins V Act § 3(5)(B) Definitions: Career and Technical Education, N.J.A.C. 6A:19- 3.1(a)6vii Program requirements and 6A:19-4.1 Requirements of structured learning experience

Required Action(s):

The district must provide required WBL opportunities for students in its approved POS. Evidence of district WBL activities must be submitted along with the CAP. Additionally, the district must submit WBL data via NJ SMART during the required reporting period.

Recommendation(s):

For technical assistance, the district is encouraged to contact both its NJDOE OCR Program Officer and the NJDOE Work-Based Learning State Coordinator. The district is also encouraged to review the [New Jersey Department of Education Work-Based Learning Handbook](#).

Finding 7:

The district issued purchase order number (PO #) 2304946 dated May 25, 2023, in the amount of \$16,351.08 to Dell Marketing. In particular, the district acquired four computing devices with accessories and four-year extended service contracts. The service contracts cost \$1,649.60 and are valid from June 2, 2023 through June 3, 2027.

Although no benefit was derived from a portion of the service contracts during the FY 2022-2023 Perkins V project period, all the associated costs were charged to the Perkins grant. Of the total charged, \$1,617.99 is allocable to subsequent project periods and as such, is deemed to be unallowable.

Citation(s):

UGG, 2 C.F.R. § 200.405(a) Allocable costs and Perkins Guidelines, Section 4.9 and Appendix F Non-Allowable Costs

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Required Action(s):

The district must reverse the charges of \$1,617.99 and submit copies of the accounting records evidencing the reversal to OFAC via the CFM Homeroom Application within thirty (30) days from the date of this ROE. Going forward the district must implement procedures to ensure that program costs are charged to the appropriate project period.

Finding 8:

The district issued purchase order number 2304948 dated May 25, 2023, in the amount of \$793.52 to SHI International for four Creative Cloud licensing subscriptions. The subscriptions are valid from June 17, 2023 through June 16, 2024.

Although almost no benefit was derived from the subscriptions during the FY 2022-2023 Perkins project period, all the associated costs were charged to the Perkins grant. Of the total charged, \$765.33 is allocable to subsequent project periods and therefore, is non-allowable.

Citation(s):

UGG, 2 C.F.R. §200.405(a) Allocable costs and Perkins Guidelines, Appendix D Common CTE Costs and Associated Budget Considerations

Required Action(s):

The district must reserve the charges of \$765.33 and provide documentation of the reversal or remit the charges to the department. Going forward the district must implement procedures to ensure that program costs are charged to the appropriate project period.

Finding 9:

The district failed to comply with certain implementing regulations and program specific requirements for the Perkins grant. For example, equipment was not received, installed and available for student instruction and use by the prescribed deadline, May 31, 2023. In fact, the vendor did not receive the district's purchase order for the equipment until May 26, 2023 and did not ship the equipment until June 2, 2023.

Citation(s):

EDGAR, 34 C.F.R. § 76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications and Perkins Guidelines, Section 4.10 Equipment (400-731, 400-732)

Required Action(s):

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

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Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions. The board policy for debarment and suspension did not mention the dollar amount of covered transactions and the requirement for maintaining copies of written documentation.

Other board policies were provided for review, 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 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.

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Finding 2:

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

Grant	Incorrect Code	Correct Code
ARP ESSER	4550	4540
ARP Accelerated Learning (AL)	4542	4541

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 3:

The Revenue Reports for CRRSA ESSER II and related subgrants do not reflect anticipated revenues.

Citation(s):

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

Required Action(s):

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

Finding 4:

On a few occasions, the district failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). State regulations require that a *properly executed* purchase order be issued *prior* to the purchase of goods or the rendering of services.

Citation(s):

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

Required Action(s):

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

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Finding 5:

A number of purchase orders were examined during the 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 whether the vendor is not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. 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 [SAM.gov | Home](https://sam.gov);
2. collecting a certification from the entity; or
3. adding a clause or condition to the covered transaction with that entity (2 C.F.R. section 180.300).

Copies of written evidence demonstrating performance of the requisite verifications must be maintained. In addition to items 1 and 2 above, other examples of evidence include printouts of search results from SAM, imprints from an ink stamp, or Avery labels affixed to purchase orders memorializing performance of this verification.

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. In addition, the district must maintain written records evidencing performance of these verifications on file for monitoring and audit purposes.

Finding 6:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that multiple quotes and bids were obtained for various purchase orders (POs). Examples include, but are not limited to, purchase order numbers P202200248 and 2301664, 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.

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Citation(s):

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

Required Action(s):

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

Finding 7:

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

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

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

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

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment, [Office of Grants Management, General Federal Entitlement Grant Guidance](#) and [Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#)

Required Action(s):

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

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

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

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Attachment A

**Summary of Inadequately Documented Non-Salary Expenditures
 Requiring Reallocation to the General Fund**

Expenditure Originally Charged To	PO Nbr.	Date	Description (Items/Services Acquired)	Amount
CRRSA LA	2200042	7/15/21	Tang Math	4,000.00
CRRSA LA	2202228	12/16/21	CodeJoy LLC	26,954.00
CRRSA LA	2303017	3/29/23	Project Lead The Way	4,272.80
CRRSA LA	2304008	3/29/23	EAI Education	656.37
CRRSA LA	2304274	4/26/23	Lakeshore Learning	404.88
CRRSA MH	2201385	9/15/21	Franklin Covey Client	5,000.00
CRRSA MH	2201500	11/21/21	Fiedeldey Consulting	39,660.00
CRRSA MH	2202643	12/16/21	Shakti Yoga & Living	100.00
Total				81,048.05