

State of New Jersey  
Department of Education  
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Trenton, New Jersey 08625-0500

**Dennis Township School District**

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New Jersey K to 12 Education

Collaborative Monitoring Report  
March 2024

**District:** Dennis Township School District  
**County:** Cape May  
**Dates Monitored:** November 28, 29, 30 and December 1, 2023  
**Case Number:** CM-01-24

**Funding Sources**

<b>Program</b>	<b>Funding Award</b>
Title I, Part A	249,133
Title I SIA	14,708
Title II, Part A	51,655
Title III	0
Title III Immigrant	0
Title IV, Part A	31,958
IDEA Part B, Basic and Preschool	306,535
ARP ESSER (includes all subgrants)	2,146,392
Perkins V	0
<b>Total Funds</b>	<b>2,800,381</b>

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## **Background**

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

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

## **Introduction**

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The NJDOE visited the Dennis Township School District (DTSD 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 DTSD included staff interviews, as well as the review of documents and records related to the requirements of these programs/grants:

- Title I, Part A (Title I);
- Title I SIA;
- Title II, Part A (Title II-A);
- Title IV, Part A (Title IV-A);
- IDEA Part B - Basic and Preschool; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

The scope of work performed encompassed the review of records and documentation including, but not limited to:

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

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The scope of work included interviews with appropriate district staff regarding their administration of the aforementioned programs/grants. In addition, non-instructional items purchased with Federal funds at unit costs in excess of \$2,000.00 were physically examined without exception.

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

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#### **Title I, Part A Projects**

The purpose of the Title I program is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

Dennis Township is a Pre-K to 8 school district and operates schoolwide programs in its two (2) Title I-funded schools. During the 2023-2024 school year, the district is utilizing its allocation of Title I, Part A funds in the following areas:

1. instructional staff in-class support program;
2. instructional staff pull-out program;
3. instructional materials and supplies;
4. increased learning time;
5. parent and family engagement; and
6. social-emotional learning.

#### **Title I SIA Projects**

The School Improvement Award (SIA) is allocated to districts with schools identified as needing comprehensive support and improvement (CSI/CII), targeted support and improvement (TSI), or additional targeted support and improvement (ATSI). SIA exclusively supports evidence-based practices, as defined by Every Student Succeeds Act (ESSA), which demonstrate a statistically significant effect on improving student outcomes, as reflected in studies with strong, moderate, or promising evidence of effectiveness.

The Title I SIA carryover funds were not yet budgeted in the 2023-2024 ASP for Dennis Township Elementary/Middle School when the Collaborative Federal Monitoring (CFM) visit began.

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## **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, 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.

DTSD uses their Title II-A funds primarily for building systems of support for excellent teaching and learning, while increasing student achievement consistent with the challenging state academic standards. In addition, DTSD uses their Title II-A funds for high quality, personalized professional development, in closing the achievement gaps in English Language Arts and Mathematics, as well as the selection and implementation of benchmark assessments in these subjects.

## **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.

DTSD uses its Title IV-A funds primarily to provide all students with access to a well-rounded education, improve school conditions for student learning, and incorporate the use of technology to improve the academic and digital literacy of all students. In addition, the DTSD uses their Title IV-A funds to address the social and emotional needs of students, as well as to support healthy and active lifestyle programs.

## **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 majority of FY 2024 IDEA Basic funds are being used to reduce out of district tuition costs for students receiving special education services at Cape May County Special Services School District. Funds are also used to provide support to students with disabilities in the nonpublic

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setting. Preschool funds are used for benefits and salaries of instructional staff and one speech pathologist supporting students with disabilities during the extended school year program.

### **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.

DTSD primarily expended its ARP ESSER funds for a heating, ventilation, and air conditioning project, including architectural services at the Dennis Township Primary School. DTSD also uses the funds for instructional and support services salaries, instructional supplies and materials.

ARP ESSER subgrant funds are being used for stipends paid to Interventionists for extended day student instruction, professional development for staff and instructional materials. Subgrant funds are also budgeted for the salaries and benefits of a Counselor.

### **Detailed Findings and Recommendations**

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

1. Multiple Grants Section — findings necessitating the reversal of charges for multiple grants due to the lack of adequate supporting documentation.
2. Grant Specific Programmatic and Fiscal Section — findings directly attributable to the Federal awards covered during the monitoring. 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:**

The district did not complete the Annual School Plan (ASP) for Dennis Primary School for the 2023-2024 school year. In a Title I schoolwide program, the school must use Title I funds to

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implement evidence-based interventions and strategies that upgrade the entire educational program of the school, while continuing to provide services to its lowest performing students. The ASP becomes the mechanism for the school to document its comprehensive plan based on a comprehensive needs assessment to meet the purpose and intent of the Title I, Part A legislation.

Since the 2019-2020 school year, it appears Dennis Township Primary School has not fully completed its required ASP. A major requirement for operating a Title I, Part A schoolwide program model is that the school authorized to operate such a program must complete an ASP that articulates the evidence-based interventions and strategies the school will implement and evaluate on an annual basis. Without evidence of an ASP that is completed annually, and implemented and evaluated on a timely basis, Dennis Township Primary School is not meeting its Title I schoolwide obligations under ESEA legislation.

**Citation(s):**

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

**Required Action(s):**

The district must ensure an ASP is completed immediately and implemented during the remainder of the 2023-2024 ESEA project period. The district must develop policies and procedures to ensure that the ASPs are completed, implemented, and evaluated on an annual basis, beginning with the ASP for the 2023-2024 school year. These policies and procedures must be submitted with the district's corrective action plan (CAP).

**Finding 2:**

The district did not provide evidence of a board approved school-level parent and family engagement policy for each Title I-funded school, or that each policy was widely distributed to parents and families. In addition, the district did not provide evidence to show how it actively engaged parents and families in the development of each school-level parent and family engagement policy. Pursuant to ESEA legislation, parents and families must be involved in the development of the written school-level parent and family engagement policy, as well as be informed of the ways in which they can further participate in the academic performance and achievement of their children. The district currently has one policy covering all schools.

**Citation(s):**

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

**Required Action(s):**

To further enhance knowledge regarding the language and content of meaningful and timely parent and family engagement, it is recommended the district's administrators and staff review the parent and family engagement resources available on the NJDOE

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website at [Title I, Part A Parent and Family Engagement](#). For additional assistance, please contact the Office of Supplemental Educational Programs at [titleone@doe.nj.gov](mailto:titleone@doe.nj.gov).

**Finding 3:**

The district did not provide evidence of a board approved school-parent compact for each of its Title I-funded schools. Rather than a separate policy for each Title I-funded school, the district provided one school-parent compact for its two (2) Title I-funded schools. In addition, the district did not provide evidence that parents and families were actively involved in the development of each school-parent compact, or how each school widely distributed its school-parent compact to parents and families. Pursuant to ESEA legislation, the school-parent compact must outline how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and how the school 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):**

The district must ensure it has a board approved school-parent compact in place for each of its Title I-funded schools. In addition, the district must include parents and families in the ongoing monitoring and continued development and implementation of all elements of each board approved school-parent compact. The development and distribution of a school-parent compact must:

1. Describe the school’s responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the served children to meet the challenging, State academic standards, and the ways in which each parent will be responsible for supporting their children’s learning. The school-parent compact also must detail the ways parents can volunteer in their child’s classroom; and participate, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time; and
2. Address the importance of ongoing communication between teachers and parents, through at a minimum—
  - a. parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual child’s achievement;
  - b. frequent reports to parents on their children’s progress;
  - c. reasonable access to staff, opportunities to volunteer and participate in their child’s class, and observation of classroom activities; and

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- d. regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand.

As part of the submission of its CAP, the district must submit copies of the school-parent compacts for each Title I-funded school, as well as a description specifying how it includes parents and families in the ongoing monitoring and continued development and implementation of all elements of the school-parent compacts.

**Finding 4:**

The district did provide evidence that each school receiving Title I, Part A funds convened annual, Title I meetings for parents and families of participating children; however, the meetings did not take place until mid to late November. 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, Part A program(s), the Title I, Part A 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 every Title I-funded school holds annual, Title I, Part A meetings at the beginning of each school year (no later than the first week in October or earlier). To document these annual meetings, the district must maintain the following information on file:

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, Part A 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, Part A meetings take place at the beginning of the 2024-2025 school year.

**Finding 5:**

The district did not provide evidence of its outreach to parents of English learners to inform them of the ways they can become involved in their children's education by:



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- helping their child attain English proficiency;
- assisting their child to achieve at high levels within a well-rounded educational environment; and
- enabling their child to meet the challenging State academic standards.

Pursuant to ESSA legislation, districts using Title I or Title III funds to provide a language instruction educational program as determined under Title III shall, not later than thirty (30) days after the beginning of the school year, inform parents and families of an English learner identified for participation or participating in such program of specific requirements.

**Citation(s):**

ESEA §1112(e)(3)(A) &(B) Parents Right-to-Know – Language Instruction

**Required Action(s):**

For FY 2025, the district must develop and distribute a Parents Right-to-Know letter for Language Instruction, provided in the language of the home, as well as English, to all parents and families of English learner students. The notice must be properly dated (DD/MM/YYYY) to ensure compliance with the required timeframe. Notifications may include, but are not necessarily limited to, mailed letters/notifications, email notifications, notifications sent home with students, etc. The district must keep documentation on file of the date of issuance of this letter/notification, as well as the methods of distribution to parents and families of English learners.

**Finding 6:**

The district improperly reserved encumbrances of \$1,300.00 and \$440.00 for bowling and movies via PO-24-00487<sup>1</sup>, King Pin Bowling and PO-24-00485, Harbor Square Theater, respectively. District staff consider the student outings as rewards or incentives. Title I, Part A funds, however, may only be used for student rewards or incentives attributable to academic performance and cannot be conferred in the form of entertainment.

Pursuant to the Uniform Grant Guidance, the costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency. The district's FY 2024 ESEA Consolidated Subgrant Application, however, discloses no indication that Title I, Part A funds were budgeted for student bowling and movie activities tied to instructional purposes.

Moreover, the Uniform Grant Guidance stipulates that charges to Federal awards must be necessary, reasonable, and allocable to the Federal award. The district's aforementioned use of Title I funds in the manner described is not deemed to be necessary or allocable to the Federal

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<sup>1</sup> "PO" is an abbreviation for "purchase order."

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award. Local funds should be used for such costs.

**Citation(s):**

Uniform Grant Guidance, Subpart E – Cost Principles §§200.438 Entertainment costs, 2 C.F.R. 200.403 Factors affecting allowability of costs and 200.405 Allocable costs

**Required Action(s):**

The district must reverse the reserves for encumbrances totaling \$1,770.00 in its accounting records. In the event the district subsequently posted the amounts as expenditures and received reimbursement for the non-allowable costs, the district must reduce the expenses claimed on its next reimbursement request for Title I, Part A by \$1,770.00. The district must submit copies of records and documents evidencing completion of the required actions to the Office of Fiscal Accountability and Compliance (OFAC) through the CFM Homeroom Application within thirty (30) days from the date of this report of examination (ROE).

**Title I SIA**

**Finding 1:**

The district did not provide documented evidence of a completed ASP for Dennis Township Elementary/Middle School. As both a Title I Schoolwide school, and a prior year “Targeted Support” school for which SIA funds from 2022-2023 were carried into 2023-2024, the school was required to complete a 2023-2024 ASP that included the SIA carryover funds.

**Citation(s):**

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

**Required Action(s):**

Dennis Township Elementary/Middle School must fully complete and approve the 2023-2024 ASP abiding by “Annual School Plan Completion Requirements” after LE 2. [Note: The district completed the ASP for Dennis Township Elementary/Middle School before the CFM exit conference.]

**Finding 2:**

Dennis Township Elementary/Middle School did not show evidence of allocating Title I SIA and Title I SIA carryover funds completely and accurately in the ASP budget for the 2023-2024 ASP. The SIA and SIA Carryover funds allocated are not aligned with the function/object codes of the Title I SIA and SIA carryover funds in the ESEA Consolidated application in the Electronic Web-Enabled Grant (EWEG) system. It is noted that the district has already begun working to align these funding categories based on feedback received during the CFM process.

**Citation(s):**

ESEA §1111(d)1(B) Comprehensive Support and Improvement and ESEA §1003(e) School Improvement

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**Required Action(s):**

The district must fully complete and approve the 2023-2024 ASP and allocate the SIA carryover funds in the Title I SIA application of the ESEA Consolidated application (as necessary) to ensure accurate and aligned allocation of all Title I SIA and Title I SIA carry-over funds. The plan must abide by the “Annual School Plan Completion Requirements” listed below. Any SIA/SIA Carryover fiscal compliance findings/recommendations included in this report must also be corrected and included in the overall alignment of SIA and SIA Carryover funds in the ASP and Title I SIA application in EWEG. [Note: The district completed the ASP for Dennis Township Elementary/Middle School before the CFM exit conference.]

**Annual School Plan Completion Requirements**

To strengthen the ASP implementation and development, DTSD must fully complete and approve a 2023-2024 ASP that ensures the following:

1. When developing the ASP Plans, ensure a comprehensive needs assessment is completed for each school and the plan developed is focused on the priority performance needs for the population of students at each individual school.
2. Develop SMART<sup>2</sup> Goals based on Priority Performance Needs.
3. Tie Action Steps necessary to implement Evidence-Based Strategies/Programs/Interventions with SIA funding.
4. Under the ASP Building Tab, ensure that evidence-based prior year interventions are included in the Action Steps of the relevant SMART Goal(s).
5. For any school requiring an ASP in 2024-2025, be sure to complete the ASP by the due date (June 30, 2024).
6. The reporting tab must be completed by the due date each cycle for any ATSI, TSI, CSI, and/or CII schools.
7. SIA/SIA Carryover funds must support SMART Goal implementation of programs based on comprehensive needs assessment informed by data and including evidence-based interventions meeting only the top three tiers of evidence (strong, moderate, promising).
8. SIA/SIA Carryover budget detail in the ASP must align with the SIA/SIA Carryover budget detail in the Title I SIA application in EWEG.

**Title II-A**

The district allocated payroll expenditures to Title II-A on July 28, 2023 which were \$108.00 higher than substantiated by employee timesheets. In particular, the district inadvertently overpaid staff member, C. Kelly, a total of three hours at a board approved hourly rate of \$36.00. The error originates from two duplicate hours on July 3, 2023 and an extra hour on July 5, 2023 due to the incorrect entry of the number of hours worked.

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<sup>2</sup> The acronym “SMART” stands for specific, measurable, achievable, results-oriented, and timely.

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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.

**Citation(s):**

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

**Required Action(s):**

The district must reverse the unallowable payroll costs of \$108.00 posted on July 28, 2023 in its Title II-A accounting records and provide copies of records demonstrating a subsequent reimbursement request was offset by this amount. 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.

**Title IV-A**

The review of the district’s 2023-2024 Title IV-A programs yielded no findings.

**IDEA Basic and Preschool**

The review of the district’s 2023-2024 IDEA Basic and Preschool programs yielded no findings.

**ARP ESSER and Related Subgrants**

**ARP ESSER**

**Finding 1:**

The district amended its FY 2022 ARP Consolidated Grant Application in February 2023. ARP ESSER funds totaling \$272,818.00 were budgeted, in part, for the salaries and benefits of four staff members in line item 100-100 as summarized below:

<b>Position</b>	<b>Pension</b>	<b>Salaries</b>	<b>Benefits</b>
Interventionist (one)	Teacher’s Annuity Pension Fund (TPAF) eligible	57,816.00	26,017.00
Teachers (three)	Direct Contribution Retirement Program	175,555.00	13,430.00
Total		233,371.00	39,447.00

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During the monitoring, it was determined that the district fully and partially funded five and three staff members, respectively. Of these eight individuals, three participate in TPAF. As such, the district is reminded of its obligation to reimburse the State of New Jersey for the grant-funded employee's TPAF/FICA costs.

The aforementioned programmatic and budgetary changes necessitate the district review and amend its grant application by June 30, 2024 to:

1. ensure alignment between
  - a. the budgeted number of staff members and their salaries and benefits in the grant application; and
  - b. the actual number of individuals the district allocated to ARP ESSER grant considering the pension plans they participate in, and
2. reallocate \$9,550.00 budgeted in line item 100-600 for items purchased for the library via PO-23-01102 at unit costs in excess of \$2,000.00 to line item 400-730 or 400-731.

Pursuant to the Education Department General Administrative Regulations (EDGAR), the district is required to use Federal funds in accordance with those statutes, regulations, plan, and applications.

**Citation(s):**

EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies, and applications and [ESSER I, II, and III Funding — Grant Specific Information](#)

**Required Actions(s):**

The district is required to amend its ARP ESSER Consolidated Application as detailed herein by June 30, 2024.

**ARP Accelerated Learning**

**Finding 1:**

The district issued PO 23-00357 to in the amount of \$2,400.00 on September 16, 2022 for staff professional development (PD). The district, however, was unable to provide copies of the supporting documentation requested for this transaction, such as records demonstrating the PD actually took place (e.g., agenda, sign-in sheets), after-the-fact vendor proof of claim (e.g., invoice) and proof the vendor was actually paid.

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.

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In the absence of adequate documentation, the unexpended amount of \$2,400.00 is not allocable to this subgrant.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §§200.400 Factors affecting allowability of costs and 200.405 Allocability of costs

**Required Action(s):**

The district is required to provide copies of the documentation identified in Finding 1 for examination. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE. If the district is unable to submit this documentation, the CFM Team Lead will provide the district with specific instructions for the remittance of this payment via separate correspondence.

**ARP Beyond the School Day**

**Finding 1:**

An examination of detailed account analyses for the ARP Beyond the School Day (ARP BSD) subgrant disclosed that no funds were expended as of November 1, 2023. The district, however, erroneously submitted two reimbursement requests for this subgrant on December 19, 2022 and April 24, 2023 and received funds totaling \$3,367.00 for expenditures that had not been incurred. The district acknowledged this error during the CFM visit and subsequently submitted documentation of allowable payroll expenditures which offset the early drawdown of funds. In addition, the district provided a disbursement adjustment report for examination, but not a copy of updated accounting records.

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.

In addition, the Uniform Grant Guidance provides that 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.

Further, 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

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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.

**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](#)

**Required Action(s):**

The district is required to upload an Account Analysis by Location for 2023-2024 which reflect the recordation of payroll costs totaling \$3,368.00 that were allocated to the ARP BSD subgrant between November 15, 2023 and February 15, 2024. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE. If the district is unable to submit this documentation, the CFM Team Lead will provide the district with specific instructions for the remittance of \$3,368.00 via separate correspondence.

**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.

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**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:**

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.

**Finding 3:**

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



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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 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 POs. Examples include, but are not limited to PO-24-00072 and PO-24-00312, 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 such as those pertaining to 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.

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

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