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Union City School District

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New Jersey K to 12 Education

Collaborative Monitoring Report
May 2024

District: Union City School District
County: Hudson
Dates Monitored: January 23, 24, 25 and 26, 2024
Case Number: CM-04-24

Funding Sources:

Program	Funding Award
Title I, Part A	8,964,128
Title I SIA	25,000
Title II, Part A	768,409
Title III	621,741
Title III Immigrant	194,862
Title IV, Part A	482,757
IDEA Part B, Basic and Preschool	3,890,047
ARP ESSER (includes all subgrants)	50,183,379
Perkins V	156,599
Total Funds	<hr/> 65,286,922 <hr/>

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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 Union City School District (UCSD 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 UCSD included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title I SIA;
- Title II, Part A (Title II-A);
- Title III, Part A (Title III);
- Title III Immigrant;
- Title IV, Part A (Title IV-A);
- IDEA Part B - Basic and Preschool;
- 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
- board of education (board) meeting minutes
- grant applications program plans and needs assessments

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- grant awards
- payroll records
- purchase orders

The scope of work included interviews with appropriate district staff regarding the administration of the aforementioned programs/grants. In addition, a sampling of computing devices and equipment purchased with Federal funds was selected and physically examined without exception.

The grants and programs reviewed included Title I, Title I SIA, Title II-A, Title III, Title III Immigrant, Title IV-A, IDEA Basic, IDEA Preschool and Perkins V from July 1, 2023 through December 31, 2023. In addition, ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through December 31, 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 Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

UCSD is using its FY 2024 Title I funds to implement schoolwide programs in all of its schools. Title I funds are used to pay the salaries and benefits of Teachers and Paraprofessionals to supplement the instruction of low-performing students, instructional materials and supplies, professional development, extended learning time, and parent and family engagement activities.

Of the \$8,964,128 total Title I funds received in FY 2024, the district blended \$6,584,156 with other ESEA titled schoolwide funds.

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.

In the 2023-2024 school year, UCSD has one ATSI school and one school that was previously in Targeted Support for 2022-2023 which has carry-over funds available for use. FY 2024 SIA funds are budgeted primarily to support salaries for small group targeted intervention for students.

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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.

UCSD uses their Title II-A funds to provide high-quality, personalized professional development which includes effective instructional leadership for all educators. The use of Literacy Coaches, which provides meaningful and engaging professional development based on student need, are implemented with Title II-A funding.

Title III Projects

The purposes of the Title III, Part A and Title III, Immigrant program include the following:

1. help ensure that multilingual learners (MLs), 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 high levels in academic subjects so that all MLs 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 MLs, 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 MLs, 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 MLs.

Note: The term multilingual learner is synonymous with “English learner” or “English language learner.” Sources which are cited from the United States Department of Education may still reference the use of the term English learner or EL. The NJDOE recognizes that multilingual learners may enter New Jersey’s schools with a level of proficiency in a world language other

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than English. The NJDOE will use “Multilingual Learner” and “ML,” respectively, to shift to asset-based language and honor a student’s primary language.

Of the \$616,954 total Title III funds received in FY 2024, the district blended \$508,000 with Title I schoolwide funds. UCSD uses its Title III funds for supplies and materials.

Title III Immigrant Projects

The purposes of the Title III Immigrant program include:

1. family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;
2. recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
3. provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;
4. identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds;
5. basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services;
6. other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
7. activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

UCSD uses its Title III Immigrant funds for supplemental programming to support early language literacy at primary grades.

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

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3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

UCSD 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. The district uses their Title IV-A funds for extended day programs focused on instrumental music, including their violin program at George Washington E.S. Other after school programs include counseling, Science, Technology, Engineering and Mathematics (STEM), safe healthy lifestyles are implemented with Title IV-A funds.

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 2024 IDEA Basic funds are being used to reduce district tuition costs for students receiving special education services in approved private schools for students with disabilities. Additionally, funds are being used to provide one-to-one aids for special education students, and to contract with service providers of related services. The district also uses IDEA funds toward professional development for staff.

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.

UCSD uses its ARP ESSER funds mainly for salaries and benefits to continue to employ existing staff. ARP ESSER funds are also budgeted for building construction and renovation projects.

ARP ESSER subgrant funds are being used primarily to pay stipends for extended day, tutoring and summer programs, as well as instructional supplies and materials. In addition, subgrant funds are budgeted for, among other things:

1. English Language Arts/Mathematics academic intervention programs after-school and during weekends;
2. parent/staff workshops on trauma-informed practices to help students and their families manage stress and develop positive coping skills; and
3. professional development for administrative personnel to turn-key information to district staff regarding mental health/well-being, trauma and coping with grief, loss

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and stress.

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 (POS) with a focus on program improvement, alignment across grades 5–12, postsecondary programs, and workforce and economic development.

The NJDOE Office of Career Readiness (OCR) approved the district to operate the following programs of study (POS), at José Martí STEM Academy (JMSA) and Union City H.S. (UCHS), under the following CIP codes¹:

POS	Career Cluster® Title	Program Name	CIP Code	OCR Approval Date	Location
POS	Hospitality & Tourism	Hospitality Administration/Management, General	520901	2/02/2021	UCHS
POS	Education & Training	Child Development	190706	2/06/2022	UCHS
POS	Health Science	Health Services/Allied Health/Health Sciences, General	510000	2/08/2021	UCHS
POS	Info. Technology	Computer Systems Networking and Telecommunications	110901	6/14/2023	JMSA
POS	STEM	Engineering General	140101	4/01/2024	JMSA

The department approved the district to expend the award primarily for payroll costs associated with after-school tutoring and various instructional supplies. The district was approved to spend the residual funds on:

1. student technical skill assessments;
2. professional development;
3. consultants; and
4. Project Lead the Way (PLTW) participation fees.

The district expended its FY 2024 Perkins V award mainly for:

1. Real World Connection program fee;
2. PLTW participation fees, tools and supplies;
3. student technical skills assessments; and
4. Technical Skills Association (TSA) district affiliation.

¹ The acronym “CIP” stands for under Classification of Instructional Program.

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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

There are no findings which warrant mention in this section.

Grant Specific Programmatic and Fiscal Section

Title I, Part A

Finding 1:

In reviewing the Annual School Plans (ASP) for the district, the following items were noted.

1. In some instances, SMART Goals were not measurable. For example, for several schools, SMART Goal #1 read, “By June 21st, 2024, at least 50% of students in grades 6–8 will have increased at least one reading level in the Diagnostic online reading assessment.” As written, the goal does not include the baseline period used.
2. Regarding Colin Powell E.S.’ SMART Goals #1 and #2, the interim goals and descriptions do not align. It appears that information was entered under the wrong goals in the plan.
3. Instances where the required meetings were not held quarterly.

Citation(s):

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

Required Action(s):

As part of the submission of its corrective action plan (CAP), the district must submit a copy of the processes and/or procedures the district established to ensure that for the 2024-2025 school year:

- All SMART goals are specific, measurable, attainable, relevant, and timebound.
- Meetings are held at different times throughout the year. It is recommended that meetings are held quarterly, at a minimum.

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Recommended Action(s):

To further enhance knowledge regarding the completion of the ASP, it is recommended the district's administrators and staff review the [ASP Resources page](#) in NJDOE Homeroom.

Finding 2:

The district did not provide evidence that an annual Title I parent meeting was convened for several schools (listed below) at the beginning of the school year:

1. Emerson M.S.
2. Eugenio Maria Hostos Center for Early Childhood Education
3. George Washington School
4. Henry Hudson School
5. José Martí STEM Academy
6. Sara M. Gilmore Academy
7. Thomas Jefferson School
8. Union City H.S.
9. Veterans Memorial School

Citation(s):

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

Required Action(s):

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 fully vested in the Title I process. The district must ensure that all Title I schools convene 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.

Finding 3:

An examination of the district's general ledger for Title I disclosed that stipends were incorrectly recorded under account numbers which contain district-level subcode "12." Expenditures clearly spent at the school-level are required to be recorded at the school-level and those incurred for central administrative functions are recorded at the district-level. The coding and reporting of personnel and non-personnel expenditures impacts the Federal funds used to calculate the per-pupil expenditure figures that must be included on State and local report cards.

Citation(s):

ESEA §1111(h)(1)(C)(x) Report Cards (Minimum Requirements), Uniform Grant Guidance, 2 C.F.R. §200.302(b)(3) Financial Management and The Uniform Minimum

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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 implement procedures to ensure the proper recording of expenditures in its accounting records and accuracy of fiscal information used for school level reporting required under ESEA.

Title I SIA

The review of the district’s 2023-2024 Title I SIA programs yielded no programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

Title II-A

The review of the district’s 2023-2024 Title II-A programs yielded no programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

Title III

Finding 1:

The district did not ensure that MLs were proficient in English based on the department-established cut score, as required by State regulations, before they exited multilingual learners from ML status. The district submitted evidence for monitoring former 1 and former 2 ELs that indicate ELs were exited without first meeting the determined cut score. “An LEA may not exit an EL from EL status unless they have demonstrated proficiency on a valid and reliable assessment that includes the four domains of listening, speaking, reading, and writing” (See 34 C.F.R. §200.6(h)(4)(ii), [U.S. Department of Education Fact Sheet](#)).

Citation(s):

ESEA §3121(a)(2) Reporting: In General and N.J.A.C. 6A:15-1.3 Identification of eligible multilingual learners

Required Action(s):

As part of the submission of its CAP, the district must provide additional evidence to demonstrate that all MLs exited with a score below 4.5 are appropriately assessed in all four domains and meet the determined cut score prior to exiting. For any student, whose records indicate that the district exited the student from ML status without meeting the department-established cut score, the district shall:

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- Administer the WIDA MODEL in accordance with the timeline set, and evaluate the student in all four domains:
 - For students who receive a composite score of 4.5 or higher on the WIDA MODEL and the English Observation form indicates they are ready for exit, no further action is required.
 - For students who receive a composite score of 4.4 or lower on the WIDA MODEL, the district shall re-identify the student as an ML.
 - For students who are re-identified as a ML, the LEA must:
 - Notify the parent(s) by written communication in a language comprehensible to the parent(s), and, if necessary, schedule a meeting to discuss the re-identification; and
 - Place the student in a language instruction educational program for the incoming 2024-2025 school year.
 - For all students who were exited without meeting the department-established cut score, the district must maintain the documentation for record keeping purposes. Additionally, the district must upload the evidentiary documentation, along with the CAP, via the CFM Homeroom Application within the prescribed timeframe.

- The district must develop a plan to ensure MLs are not exited from ML status before meeting the required cut score and English language Observation form and upload the evidentiary documentation, along with the CAP, via the CFM Homeroom Application within the prescribed timeframe. The plan must establish a policy and processes for:
 - Training staff on the exit procedures for MLs and the requirements set forth in ESEA and at N.J.A.C. 6A:15; and
 - Review ML's annual ACCESS scores and complete the English Observation Form only for MLs who meet the 4.5.

In addition, as part of its CAP, the district shall resubmit (in an editable EXCEL format), a list of students who were exited during school years 2021-2022 and 2022-2023 with a score below 4.5 and include the following information:

- Student ID;
- School name;
- Student's original composite and domain scores (less than 4.5) which exited them;
- Original exit date; and
- Number of years in the district's LIEP prior to exit.

Once testing is complete for all students who were exited with a score below 4.5, the district shall:

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- revise/resubmit the editable EXCEL file by June 12, 2024 and incorporate additional columns which contain the following data:
 - Date of re-testing with the MODEL;
 - Students' WIDA MODEL composite and domain scores;
 - Students who are not MLs as a result of re-testing due to the corrective required actions herein; and
 - Students who were re-identified as MLs as a result of re-testing due to the corrective required actions herein.

- submit evidence of communication with parents for students who are re-identified as MLs.

Note: The district should reference the [Settlement Agreement Between the United States of America and the Newark Board of Education](#) to further understand and resolve the non-compliance findings noted.

Recommended Action(s):

The district's EWEG application for Title III, Part A has not been updated in multiple years and does not accurately reflect how the district spends Title III funds. The LEA should use district and state data (e.g., accountability profile, performance reports) to identify the needs for multilingual learners. The analysis of the data should drive how the funds are used in an asset-based approach, including developing goals and outcomes to support academic achievement for multilingual learners. A needs assessment should be updated annually with the required [stakeholder engagement](#) to appropriately choose how to prioritize and spend Title III funds in a supplemental way.

Title III Immigrant

The district charged an amount of \$750.00 for the purchase of snacks and refreshments for a Back-to-School Parent Night (PO# 2401199). This is not an allowable expense. Parent and family engagement under Title III, Part A, must supplement the requirements for immigrant students and be distinct from services provided for all students and families.

Citation(s):

ESEA §3115(e) Supplement, not supplant

Required Action(s):

The district must reverse the unallowable costs of \$750.00 in its Title III Immigrant accounting records. In addition, the district must submit copies of records and documents evidencing the reversal to the OFAC, via the CFM Homeroom Application, within thirty (30) days from the date of this ROE.

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Recommended Action(s):

The district's EWEG application for Title III, Immigrant has not been updated in multiple years and does not accurately reflect how the LEA spends Title III, Immigrant funds. The district should use district and state data (e.g., accountability profile, performance reports) to identify the needs for immigrant children and youth. The analysis of the data should drive how the funds are used in an asset-based approach, including developing goals and outcomes to support academic achievement for immigrant children and youth. A needs assessment should be completed annually with the required stakeholder engagement to appropriately choose how to prioritize and spend Title III, Immigrant funds in a supplemental way.

Title IV-A

The review of the district's 2023-2024 Title IV-A programs yielded no programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

IDEA

The review of the district's 2023-2024 IDEA programs yielded no findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

Perkins V

Finding 1:

The district encumbered Perkins V funds totaling \$490.00 for its FY2023-2024 Technology Student Association (TSA) affiliation fee via PO# 2402099. Funds were not budgeted and approved in the grant application for this particular fee.

During the monitoring visit, the district was unable to provide documentation that shows costs were incurred in the previous project period for the same purpose and paid for with Perkins V funds. In the absence of such records evidencing the district supplemented, and did not supplant non-Federal funding resources, the fee is unallowable.

Citation(s):

Perkins V Act §211(a) Supplement Not Supplant, UGG, 2 C.F.R. §200.403(g) Factors affecting allowability of costs, and Perkins Guidelines, Section 3.7

Required Action(s):

The district must submit the FY 2023 voucher packet evidencing that the district used Perkins V funds to pay for the district's FY 2023 TSA affiliation fee. Otherwise, the district must take the following actions:

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1. reverse the encumbrance totaling \$490.00 for TSA or subsequent expenditure, if the purchase order has been liquidated;
2. provide copies of the accounting records evidencing reversal of the encumbrances or expenditure; and
3. furnish copies of supporting documentation which shows the district reduced Perkins V expenditures by \$490.00 on a subsequent reimbursement request if the purchase order was paid.

The required documentation must be provided to OFAC via upload to the CFM Homeroom application within thirty (30) days from the date of this ROE.

ARP ESSER and Applicable Subgrants

ARP ESSER and ARP Accelerated Learning

Finding 1:

The district provided board approvals for most, but not all of its staff members whose payroll costs were funded by ARP ESSER and the above captioned subgrants. In addition, the board approvals for staff whose contractual salaries are paid via these Federal awards lacked mention of pertinent information including, but not limited to, the employees' grant funded salaries and salary funding percentages. The board approvals for staff paid on an hourly basis did not reflect, among other things, applicable hourly rates and "not-to-exceed" amounts.

LEAs must adopt resolutions evidencing the board's authorization of staff to perform allowable grant-funded activities. With respect to salaried employees, the board minutes must clearly delineate: the account number; funding source; employee name; position title; annual salary; funded salary; and salary funding percentages. Subsequent changes in the employees' funding percentage need to be approved by the board as well.

In regard to staff performing activities outside of normal work duties, the board minutes must include, at a minimum: the account number; funding source; employee name; position title; activity; hourly rate; and a "not-to-exceed" amount.

Pursuant to the Uniform Grant Guidance, the total charge for an employee's compensation must, among other things, follow an appointment made in accordance with LEA's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable. In accordance with State statutes, "no teaching staff member shall be appointed, except by a recorded roll call majority vote of the full membership of the board approving him[/her]."

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.430 Compensation - personal services and N.J.S.A. 18A:27-1 Appointment of teaching staff members; vote required

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Required Action(s):

The district must obtain approval from their board for all staff members designated to perform grant-funded activities. The corresponding board meeting minutes must include at a minimum the pertinent information summarized in this finding.

ARP Mental Health

Finding 1:

The district appropriated New Jersey Tiered System of Supports Mental Health Support Staffing subgrant (ARP Mental Health) funds totaling \$21,000.00 under line item 100-300 in which no funds were previously budgeted, without filing an amendment application.

Citation(s):

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

Required Action(s):

The district must correct its accounting records for this subgrant to reflect appropriations of \$0 and \$22,500 under line items 100-300 and 200-300, respectively, in a manner consistent with its NJDOE approved budget. Alternatively, the district is required to file an American Rescue Plan Consolidated amendment application to obtain approval for the use of ARP Mental Health funds in a previously unopened line item before June 30, 2024. The district must submit revised accounting records or evidence that an amendment application was filed to OFAC within thirty (30) days from the date of this ROE.

Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions absent applicable or current citations, in one or more cases. Additionally, copies of the requisite *written procedures* to implement such policies were not provided for review as requested. 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

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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.

Finding 2:

The program 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 Codes
Title III	247	241-245
Title III Immigrant	236	241-245

Citation(s):

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:

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”

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Required Action(s):

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

Finding 4:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that bids were obtained for various purchase orders (POs). Examples include PO numbers 2400496 and 2401077. These POs exceeded the threshold necessitating bids or quotes in accordance with:

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

When the Federal and State legislation and regulations governing procurement are in conflict, the most restrictive prevails. Federal procurement standards do not include all exemptions allowed under the PSCL, specifically, professional services.

Citation(s):

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

Required Action(s):

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

Finding 5:

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

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment 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. 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.

Union City School District
Collaborative Monitoring Report
May 2024

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.