

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

**Upper Deerfield Public Schools**

1385 Highway 77  
Seabrook, New Jersey 08302-4261  
Phone: (856) 455-2267



New Jersey K to 12 Education

**Collaborative Monitoring Report  
September 2024**

**District:** Upper Deerfield Public Schools  
**County:** Cumberland  
**Dates Monitored:** June 25, 26, 27 and 28, 2024  
**Case Number:** CM-14-24

**Funding Sources:**

<b>Program</b>	<b>Funding Award</b>
Title I, Part A	303,610
Title I SIA	0
Title II, Part A	37,184
Title III	10,475
Title III Immigrant	0
Title IV, Part A	19,529
IDEA Part B, Basic and Preschool	289,452
ARP ESSER (includes all subgrants)	2,713,961
Perkins V	0
<b>Total Funds</b>	<b>3,374,211</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 Upper Deerfield Public Schools (UDPS 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 UDPS 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; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

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

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

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The scope of work also 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 II-A, Title III, Title IV-A, IDEA Basic and IDEA Preschool from July 1, 2023 through May 30, 2024. In addition, ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through May 30, 2024. 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 Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

UDPS is a Pre-K to 12 school district and operates targeted assistance programs in each of its schools. In FY 2024, the district used its allocation of Title I funds in the following areas:

1. salaries and benefits of basic skills teachers to supplement the instruction of low-performing students;
2. instructional materials and supplies; and
3. Saturday and extended year programs.

### **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.

UDPS used its Title II-A funds for reducing their class size(s) to a level that is evidence-based and implementing the Foundations program which focuses on increasing the knowledge of students in early grades levels. This program offered comprehensive program materials that allow K–3 teachers to confidently present a carefully structured phonics and spelling curriculum using engaging, multisensory techniques.

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

In FY 2024, UDPS used its Title III funds for salaries and benefits of a teacher, and supplies and materials.

### **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.

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UDPS used its Title IV-A funds primarily for accelerated learning programs, mentoring and counseling. Professional development on educational software programs for school staff to enhance student learning experiences is implemented with Title IV-A funds as well.

## **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 and Preschool funds were used to reduce district tuition costs for students receiving special educational services in out of district placements and to pay the salary of a preschool aide.

## **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.

UDPS used its ARP ESSER funds mainly for:

1. salaries for teachers, classroom aides and a mentor;
2. extra compensation for teachers and other staff to run extended day, Saturday and summer programs;
3. heating, ventilation and air conditioning repairs;
4. replacement of a boiler;
5. educational technology, such as interactive displays and software licenses;
6. mathematics supplies, plus staff professional development;
7. instructional supplies and materials;
8. journal therapy (social and emotional learning) for students;
9. installation of entry doors; and
10. cleaning supplies.

ARP ESSER subgrant funds were used for teacher stipends for extended day programs, student workshops, professional development for staff, and the district's Student Leadership and Character Education Summer Program.

## **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 correction, or the reversal of charges due to the lack of adequate supporting documentation, for multiple grants.
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 III and ARP ESSER**

##### **Finding 1:**

The district funded the contractual salary on an employee primarily with the ARP ESSER main grant and in part with Title III. The related board approval, however, lacked any mention of the employee's Title III salary funding percentage.

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(s); employee name; position title; annual salary; funded salary; and salary funding percentages. Subsequent changes in the employees' funding percentage(s) 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

##### **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

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include at a minimum the pertinent information summarized in this finding.

## **Grant Specific Programmatic and Fiscal Section**

### **Title I**

#### **Finding 1:**

At the time of the monitoring visit, the district reserved one dollar (\$1) of Title I, Part A funds for services to students experiencing homelessness, as articulated on Eligibility Step 4 in the Title I, Part A section of the FY 2024 ESEA Consolidated Subgrant Application. This amount is not sufficient to provide services for students experiencing, or who may experience, homelessness, especially educationally related support services to homeless students in shelters and other locations where they may live.

#### **Citation(s):**

ESEA §1113(c)(3)(C) Allocations - Reservation of Funds: Homeless Children and Youth

#### **Required Action(s):**

The district must work with the Office of Grants Management to resolve any technical issues being experienced and amend its FY 2025 ESEA application to allocate a sufficient amount of Title I, Part A funds as a reserve for services to students experiencing, or who may experience homelessness.

As part of the submission of its corrective action plan (CAP), the district must submit evidence of established processes to ensure funds are:

- determined based on a count of homeless children and youths in the LEA and their unique needs, as identified through the completion of a LEA Needs Assessment; and
- used to provide homeless children and youths with services not ordinarily provided to other students, including to fund a LEA homeless liaison's salary and expenses, and to defray the excess cost of transportation.

#### **Finding 2:**

The district's Title I schools did not provide evidence that all the required parent and family engagement notification documents under Title I, Part A are translated and distributed, to the extent practicable, into multiple languages. Schools are required to provide information to parents of students participating in Title I programs in a language that is understandable and in a uniform format, including alternative formats upon request. At a minimum, the documents which need to be translated in different languages that are representative of the district population include:

- District and school-level policies;
- Invitational letters and flyers;

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- School-Parent Compact;
- Annual Title I Parent Meeting information;
- Parents' Right-to-Know letter;
- Title I Parent Notification of Services; and
- English learners (ELs) Parent Notification Letter.

**Citation(s):**

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

**Required Action(s):**

The district's schools must, at a minimum, have all of the documents identified translated into a language that is understandable to the parents of the students served. As part of the submission of its CAP, the district must submit copies of all translated documents, as well as provide links to the applicable documents on its website.

**Finding 3:**

The district provided timesheets for sampled payroll dates during the monitoring visit. An examination of the documentation disclosed that some timesheets were not signed by the employee and/or their supervisor.

Pursuant to the Uniform Grant Guidance, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must, among other things, be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

In order to avoid potential monetary findings during future monitoring visits and audits, the district must require their grant-funded employees who are paid on an hourly basis to prepare timesheets which adequately document the work performed and to consistently sign and submit the timesheets to their supervisor for review, approval, and signature.

**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):**

As part of its internal control procedures related to payroll, the district must ensure every grant-funded employee, as well as their supervisor, sign timesheets detailing the work performed before distribution of payments.



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## **Title II-A**

The review of the district's 2023-2024 Title II-A programs yielded no programmatic or fiscal findings.

## **Title III**

The review of the district's 2023-2024 Title III programs yielded no programmatic or fiscal findings.

## **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 programmatic findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

## **Administrative Section**

### **Finding 1:**

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions. Copies of the requisite written procedures to implement such policies, however, were not provided for review as requested or were inadequate. 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

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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 district improperly posted revenues for the ARP Evidence-Based Summer Learning and Enrichment Activities Grant under an account designated for the ARP Evidence-Based Comprehensive Beyond the School Day Activities Grant.

**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 is recorded appropriately in its financial records, including Revenue Reports.

**Finding 3:**

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that quotes were obtained for various purchase orders (POs). Examples include PO numbers 23-0748 and 23-1096. These POs exceeded the threshold necessitating quotes in accordance with:

1. the New Jersey Public School Contracts Law (PSCL) and charter school 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 4:**

The district charged a number of expenditures to incorrect line items (also referred to as expenditure categories). For example, payroll costs (100-300) and professional development for staff (200-500) were recorded under the line items indicated in the parentheses. The costs should have been charged to line items 100-100 and 200-300, respectively.

**Citation(s):**

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management, N.J.A.C. 6A:23A-16.2 Principles and directives for accounting and reporting and 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 must adhere to the UMCOA and ensure expenditures are recorded in the general ledger or expenditure account detail under line items approved in the grant application.

**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.

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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).