

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

Willingboro Township Public Schools

440 Beverly Rancocas Road
Willingboro, New Jersey 08046
Phone: (609) 835-8600



New Jersey K to 12 Education

**Collaborative Monitoring Report
March 2025**

District: Willingboro Township Public Schools
County: Burlington
Dates Monitored: November 12, 13, 14 and 15, 2024
Case Number: CM-02-25

Funding Sources:

Program	Funding Award
Title I, Part A	1,471,964
Title I SIA	169,000
Title II, Part A	178,604
Title III	26,354
Title III Immigrant	8,403
Title IV, Part A	93,052
IDEA Part B, Basic and Preschool	1,331,567
Perkins V	0
Total Funds	3,278,944

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

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 Willingboro Township Public Schools (WTPS 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 WTPS 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); and
- IDEA Part B - Basic and Preschool.

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

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

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

- purchase orders

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 I SIA, Title II-A, Title III, Title III Immigrant, Title IV-A, IDEA Basic and IDEA Preschool from July 1, 2024 through October 28, 2024. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

General Overview of Used 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.

WTPS is a PreK–12 school district and operates schoolwide programs in each of its eight (8) Title I funded schools. In FY 2025, the district is using its Title I funds for the following:

1. instructional materials and supplies;
2. equipment;
3. increased learning time;
4. extended day/year programs;
5. professional development;
6. parent and family engagement activities;
7. social-emotional learning; and
8. STEM/STEAM¹.

Title I SIA Projects

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

¹ The acronym “STEM” stands for Science, Technology, Engineering and Mathematics. “STEAM” is comprised of STEM, plus an “A” for the Arts.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

WTPS has SIA funds for one school designated as CSI and carryover funds for four (4) schools formerly designated as CSI or ATSI. FY 2025 SIA funds are budgeted for resources to implement evidence-based social-emotional learning strategies, extended learning opportunities, parent engagement workshops and professional development.

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.

WTPS has outlined plans in its FY 2025 ESEA Consolidated Subgrant Application to use Title II-A funds to provide high-quality, personalized professional development, including effective instructional leadership for all educators through job-embedded coaching and in-service training sessions. In FY 2025, the district is using its Title II-A funds for professional development.

Title III Projects

The purposes of the Title III, Part A and Title III, Immigrant programs 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

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

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 2025, WTPS is using its Title III funds for the following:

- Programs to enhance English proficiency and literacy for MLs.
- Professional development to promote acquisition of instructional strategies that will enhance instruction and promote improved proficiency for MLs.
- Textbooks and related curricular materials to enhance the instruction of MLs.
- Parent workshops for the families of ML students in an effort to support English literacy and proficiency for MLs.

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

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

In FY 2025, WTPS is using its Title III Immigrant funds for the following:

- Family literacy services for immigrant students and parents.
- Online tutorial and support programs to support family literacy for families of immigrant students.
- Instructional materials to supplement core basic instructional services and curriculum for immigrant students and their families.

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.

WTPS has outlined plans in its FY 2025 ESEA Consolidated Subgrant Application to use Title IV-A funds for accelerated learning programs in English Language Arts and Mathematics to increase performance and K–12 proficiency. In FY 2025, the district expended Title IV-A for College Board advanced placement examinations. The district also plans to use Title IV-A funding for programs to address chronic absenteeism and foster parental involvement in social and emotional learning.

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. FY 2025 IDEA Basic funds are being used to reduce district tuition costs for students receiving special educational services in out-of-district settings. Additionally, these funds are being used for the salaries of one special education teacher and two special education supervisors. Fringe benefit costs attributable to the aforementioned employees are budgeted.

Preschool funds are being used to provide supplies and materials to students with disabilities in WTPS preschool classrooms.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Detailed Findings and Recommendations

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 I, Title II-A and IDEA

Finding 1:

The district was unable to provide copies of various records requested for examination to adequately substantiate the allocation of certain expenditures to Title II-A and IDEA Basic. The following is a list of relevant purchase orders (POs) and a summary of documentation necessary to resolve this finding:

Grant	PO Nbr.	Vendor	Items Required	Amount
Title II-A	25-00386	Carolina Biological Supply Co.	2a, 2b, 2c	27,000.00
IDEA Basic	25-00904	Speak For Yourself, LLC	1, 2, 3	20,000.00
IDEA Basic	25-00906	Amazon.Com Sales, Inc.	1, 2, 3	12,000.00
Total				59,000.00

1. PO #25-0904 and 25-0906, as well as corresponding invoices evidencing billings of services actually performed (total \$32,000.00).
2. After-the-fact confirmation of when and what services were actually performed for all POs identified in the preceding table (total \$59,000.00) including but not limited to:
 - a. a written agreement or contract executed between the district and vendor detailing the provision of services;
 - b. evidence of professional development (PD) workshops held to date (e.g., invitations, sign-in sheet or list of attendees, agenda, and hand-outs);
 - c. a list of PD workshops planned before the end of the school year that identifies targeted participants and outlines agenda; and
 - d. a detailed explanation of the services rendered for each invoice.
3. Proof of payment for PO #25-0904 and 25-0906 (total \$32,000.00).

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

During the monitoring, the district was advised to reverse the costs incurred/charged to Title I for the POs summarized below, and to upload copies of updated Account Analysis by Location (AABL) and Disbursement Adjustment reports for examination:

Grant	PO Nbr.	Vendor	Amount
Title I	25-00771	TLM Decors	235.00
Title I	25-00823	Philadelphia Zoo	1,500.00
Total			1,735.00

In lieu of the documentation specified, the district furnished notes indicating the charges were reversed. These notes, however, do not constitute sufficient evidence of reversal.

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

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

Citation(s):

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

Required Action(s):

The district must submit copies of the documentation identified herein to the Office of Fiscal Accountability (OFAC) and Compliance via the Collaborative Federal Monitoring (CFM) Homeroom Application within thirty (30) days of the issuance of this report of examination (ROE). Otherwise, the district is required to reverse the Title II-A and IDEA Basic expenditures totaling \$27,000.00 and \$32,000.00, respectively and upload copies of updated AABL and Disbursement Adjustment reports.

In regard to Title I, the district is required to upload copies updated AABL and Disbursement Adjustment reports which reflect the reversal of costs incurred for the POs identified within the aforementioned timeframe.

Title I, Title I SIA and IDEA

Finding 1:

The district was asked to provide accounting and payroll records to support the compensation paid to staff members with Federal funds on payroll dates selected for testing. The district posted payroll costs to AABL reports that are not substantiated by Time and Activity Reports (TARs) and timesheets, summarized as follows:

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Grant	Payroll Dates	Employee	Amount
Title I	8/15/2024	M. Chapman	1,050.00
Title I SIA	10/22/2024	Unspecified	101.16
IDEA Basic	9/15/2024 – 9/30/2024	S. Austin	8,751.30
IDEA Basic	9/15/2024 – 9/30/2024	D. Hobson	3,751.80
Total			13,654.26

A review of the district's submitted documentation disclosed no indication of board approvals for the three staff members identified. The requirements for documenting the approval of grant-funded staff in board meeting minutes are detailed in IDEA Finding 1.

More significantly, copies of the requisite time and activity reports were not provided for these employees. District staff members whose salaries are funded, in whole or in part, by Federal awards must prepare TARs semi-annually and monthly, respectively. Fully-funded grant staff may prepare semi-annual certifications in lieu of TARs. Timesheets or pay forms must be completed by employees paid on an hourly or per diem basis.

TARs and timesheets must reflect what grant-funded staff are doing, as well as when and where they are working. This documentation is necessary to verify that grant funded staff are performing activities allowable under each Federal award. To this end, copies of weekly schedules or job descriptions should also be affixed to semi-annual certifications when utilized.

Timesheets or pay forms should include at a minimum, the account number, payroll period, beginning/ending times, dates or days worked, number of hours/days, activities performed and the hourly or per diem rate.

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

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 is required to upload copies of TARs and timesheets to substantiate the payroll costs of \$1,050.00 – Title I, \$101.16 - Title I SIA and salaries of \$12,503.10 - IDEA Basic. These records must be submitted to OFAC via the CFM Homeroom Application within thirty (30) days from the issuance of this ROE.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

If the district is unable to provide required documentation, the district must reverse the charges, including benefit costs if applicable, and submit copies of updated AABL reports. These records must evidence the reversal of all unallowable payroll expenditures identified, plus any salary costs incurred for S. Austin and D. Hobson after September 30, 2024, as well any associated benefit costs.

In the event the district has already claimed reimbursement for these expenditures, the district must upload copies of accounting records which substantiate the reduction of aggregate payroll costs equal to the amount of the reversal required above a subsequent reimbursement request.

Recommended Action(s):

In order to mitigate potential monetary findings in the future, it is highly recommended that the district require *all employees* who are paid with Federal funds to prepare the requisite TARs and pay forms.

Grant Specific Programmatic and Fiscal Section

Title I

The review of the district's 2024-2025 Title I programs yielded the following programmatic findings and fiscal findings which are addressed in the Multiple Grants Section:

Finding 1:

The district provided evidence of its district-level parent and family engagement policy; however, it was outdated and contained references to an ESEA citation from the No Child Left Behind Act, rather than ESEA (e.g., Section 1118 rather than Section 1116). Under the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), ESEA Section 1118 now relates to fiscal requirements and Section 1116 relates to requirements for parent and family engagement (PFE).

Citation(s):

ESEA §1116(a)(2) Parent and Family Engagement: Local Educational Agency Policy – Written Policy

Required Action(s):

Annually, the district must actively engage parents and families, along with district representatives, in the ongoing monitoring, implementation, and revision of its district-level parent and family engagement policy. The district must ensure the district-level parent and family engagement policy contains the date on which the policy was Board approved, as well as maintain records to show the date on which the policy was widely distributed to parents and families.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

In addition, the district must institute processes and procedures for the method(s) by which the policy will be widely distributed through various venues to parents and families (e.g., posted to school's website, contained in student handbook, etc.). As part of the submission of its corrective action plan (CAP), the district must submit a copy of its updated district-level parent and family engagement policy.

Recommended 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 NJDOE's 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.

Finding 2:

At the time of the monitoring visit, the district did not fully complete the Annual School Plan (ASP) for the 2024-2025 ESEA project period for all eight (8) served schools. It is noted, however, that the district did complete and submit all but one of the ASPs within 60 days of the monitoring visit. In a Title I schoolwide program, the schools must use Title I funds to 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 schools to document its comprehensive plan based on a comprehensive needs assessment to meet the purpose and intent of the Title I, Part A legislation.

A requirement for operating a Title I, Part A schoolwide program model is that the schools authorized to operate such a program must complete an ASP by the established due date of the ESEA Consolidated Subgrant Application 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, the district is not meeting its Title I schoolwide obligations under ESEA legislation.

Citation(s):

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

Required Action(s):

The district must develop policies and procedures to ensure that ASPs are completed, implemented, and evaluated on an annual basis, beginning with the ASPs for the 2025-2026 ESEA project period. These policies and procedures must be submitted as part of the submission of the district's CAP.

Finding 3:

The district provided evidence that it convened an annual Title I meeting for parents and families of participating children; however, the meeting was district-wide and there was no

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

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

Citation(s):

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

Required Action(s):

The district must ensure 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 2025-2026 school year.

Title I SIA

The review of the district's 2024-2025 Title I SIA programs yielded the following programmatic and a fiscal finding which is addressed in the Multiple Grants Section.

Finding 1:

The district's FY 2024 SIA carryover funds was not budgeted accurately in all 2024-2025 ASPs. Carryover funds were not reflected in the Willingboro H.S. ASP and the Willingboro Memorial M.S.'s ASP budget was 47% greater than the amount of carryover reflected in the district's FY 2025 ESEA Consolidated Subgrant application.

Citation(s):

ESEA §1003(e) School Improvement: Application

Required Action(s):

The district shall develop and implement protocols to ensure that all SIA funds, including carryover, are reflected accurately in each school's ASP.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Finding 2:

Due to the lack of accurate carryover in some ASPs, the district did not demonstrate that all SIA funds are used exclusively to support evidence-based practices that demonstrate a statistically significant effect on improving student outcomes or other relevant outcomes based on strong, moderate, or promising evidence of effectiveness, as defined in the ESSA.

Citation(s):

ESEA §8101(21)(B) Definitions: Evidenced Based and Uniform Grant Guidance, 2 C.F.R. §200.403 Factors affecting allowability of costs

Required Action(s):

The district shall ensure that all SIA-funded resources support practices that meet one of the following ESSA evidence-based standards:

- strong evidence from at least one well-designed and well-implemented experimental study;
- moderate evidence from at least one well-designed and well-implemented quasi-experimental study; or
- promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias.

Title II-A

The review of the district's 2024-2025 Title II-A programs yielded no programmatic findings. The fiscal findings which are addressed in the Multiple Grants Section, and more broadly, in the Administrative Section.

Title III

The review of the district's 2024-2025 Title III programs yielded the following programmatic findings and no fiscal findings:

Finding 1:

The district did not provide written procedures that follow the required [identification process](#) of MLs.

Citation(s):

ESEA §§3111(b)(2)(A) Formula Grants to States: Uses of Funds and 3115(c)(2) Subgrants to Eligible Entities: Required Subgrantee Activities

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Required Action(s):

As part of the submission of its CAP, the district must provide the written procedure of how the LEA meets the requirements for identification and exit of students from ML status.

Recommended Action(s):

The district should review [Identification of Multilingual Learners \(ML\) and Exiting Students from ML Status](#) to ensure the required steps for identification and exiting of MLs are followed.

Finding 2:

The district did not provide evidence of training for staff who participate in the identification of MLs and administer the WIDA screener.

Citation(s):

ESEA §§3111(b)(2)(A) Formula Grants to States: Uses of Funds and 3115(c)(2) Subgrants to Eligible Entities: Required Subgrantee Activities

Required Action(s):

As part of the submission of its CAP, the district must provide a list of staff who administer the WIDA screener and evidence of training for staff who complete the identification process.

Finding 3:

The district did not provide evidence of a written process to evaluate whether their Language Instruction Educational Programs (LIEPs) meet the needs of MLs and demonstrate success in increasing English language proficiency and student academic achievement.

Citation(s):

ESEA §§3115(c) Subgrants to Eligible Entities: Required Subgrantee Activities and 3111(b)(2)(D)(i) Formula Grants to States: Uses of Funds

Required Action(s):

As part of the submission of its CAP, the district must provide a process that will be used to evaluate their LIEPs. The process must include:

- How LIEPs are designed to enable MLs to attain English, proficiency and parity of participation in the standard instructional program within a reasonable length of time.
- How LEA data supports ML student groups, such as long-term MLs and dually identified MLs and the data is analyzed including:

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

- the outcome of the most recent program evaluation analyzing data on ML progress and proficiency by grade span;
 - ML achievement in academic content classes;
 - ML attendance data;
 - ML drop out data; and
 - ML graduation rates.
- A written process for modifying or replacing the chosen LIEP model if data shows that MLs are not making progress within a reasonable period. The process should provide for the inclusion of division-level stakeholders and school administrators in setting up planning meetings and their participation in such meetings when they occur.

Recommendation(s):

The district may wish to use Chapter 9 of the [English Learner Tool Kit for State and Local Education Agencies](#) to develop a process to evaluate their LIEPs.

Finding 4:

The district did not provide evidence to demonstrate that LIEPs are designed to enable MLs to attain English proficiency and parity of participation in the standard instructional program within a reasonable length of time.

Citation(s):

ESEA §§3115(c) Subgrants to Eligible Entities: Required Subgrantee Activities and 3111(b)(2)(D)(i) Formula Grants to States: Uses of Funds

Required Action(s):

As part of the submission of its CAP, the district must provide:

- Evidence that the LIEPs are designed to enable MLs to attain English proficiency and parity of participation in the standard instructional program within a reasonable length of time. Data should include ML student groups such as long-term MLs and dually identified MLs.
- Evidence of an annual meeting including participating division level stakeholders, as well as the outcome of the most recent program evaluation analyzing data on:
 - ML progress and proficiency by grade span.
 - ML achievement in academic content classes.
 - ML attendance data.
 - ML drop out data.
 - ML graduation rates.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

- A written process, to include school administrator participation, for modifying or replacing the chosen LIEP model if data shows that MLs are not making progress within a reasonable period.

Finding 5:

The district did not provide evidence that the LEA conducts sustained, job-embedded, and data-driven professional development activities that are: effective in improving participants' understanding of the use of curricula, assessment measures, and instructional strategies for MLs; and of sufficient intensity and duration to have a lasting impact on teachers' classroom performance. Professional development should include content teachers, principals, administrators, supervisors, and community-based personnel.

Citation(s):

ESEA §3115(c)(2) Subgrants to Eligible Entities: Required Subgrantee Activities

Required Action(s):

As part of the submission of its CAP, the district must provide the following:

- Summary of professional development for the school year, including objectives, outcomes, audience, sign-in sheets, and evidence that the PD is part of the LEA's overall PD plan.
- Documentation showing that the professional development plan is designed to improve the English language proficiency and academic achievement of MLs.
- Evidence that the LEA has trained special education, Bilingual-endorsed, ESL-endorsed teachers who work with MLs with disabilities on how disabilities affect language acquisition (e.g., sign-in sheets, agendas, training materials).

Finding 6:

For two consecutive years, the district did not provide evidence of monitoring the progress made by exited MLs on content and achievement standards.

Citation(s):

ESEA §3121(a)(2) Reporting: In General

Required Action(s):

As part of the submission of its CAP, the district must provide a written process for monitoring former MLs and documentation demonstrating the LEA monitored exited MLs (e.g., correspondence, meetings, or formal documentation).

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Recommended Action(s):

The district may wish to use the [Monitoring Tool](#) to develop a process for monitoring exited MLs and a data system to track the academic progress of Former MLs (F1-F4).

Finding 7:

The district did not provide evidence that it had implement activities and strategies which enhance or supplement LIEPs, including parent, family, and community engagement activities.

Citation(s):

ESEA §3115(d)(6) Subgrants to Eligible Entities: Authorized Subgrantee Activities

Required Action(s):

As part of the submission of its CAP, the district must provide:

- a list of activities that engage parents and families (including objectives and outcomes);
- sign-in sheets, agendas, and evaluation forms from parent and community participation; and
- strategies used to communicate with parents who speak a language other than English.

Finding 8:

The district did not provide evidence that school and district-level communication (e.g., report cards, progress reports) is shared with all schools and district staff in languages comprehensible to the parents.

Citation(s):

ESEA §3115(a)(1) Subgrants To Eligible Entities: Purposes of Subgrants

Required Action(s):

As part of the submission of its CAP, the district must provide evidence on how data is collected to identify parents' and families' preferred language for communication and receiving school information, such as:

- Samples of materials that have been sent home in multiple languages (e.g., registration packet, enrollment website, the homepage of the LEA, and how to request an interpreter or a translation)
- The criteria used by the district to qualify its personnel used for translating purposes.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Title III Immigrant

The review of the district's 2024-2025 Title III Immigrant yielded no programmatic or fiscal findings.

Title IV-A

The review of the district's 2024-2025 Title IV-A programs yielded no programmatic findings and fiscal findings which are addressed more broadly, in the Administrative Section.

IDEA

The review of the district's 2024-2025 IDEA programs yielded no programmatic finding and fiscal findings which are addressed below, in the Multiple Grants Section, and more broadly, in the Administrative Section.

Finding 1:

The district allocated payroll costs totaling \$4,000.00 for K. Riley to IDEA Basic under an account designated for indirect costs. However, the district did not furnish supporting TARs for K. Riley as required during the monitoring.

Pursuant to the Uniform Grant Guidance, the total cost of a Federal award is the sum of the allowable direct² and allocable indirect³ costs. To be considered an allowable *direct* cost, the expenditures incurred for the staff member identified must be adequately documented. Alternatively, the district may charge a maximum of the SEA approved budget amount of \$8,000.00 to its IDEA Basic award as allocation of the LEA's *indirect costs*.

² Direct costs are those costs that can be identified specifically with a particular final cost objective. These costs may be charged directly to Federal programs against which costs are finally assigned. Typical direct costs chargeable to a grant include, but are not limited to, compensation of employees for the time devoted and identified specifically to the performance of those programs or cost of materials acquired, consumed, or expended specifically for the purpose of those programs.

³ Indirect costs are those costs which are not readily identifiable with the activities of a specific Federal program but are, nevertheless, incurred for the joint benefit of those activities and other activities or programs of the organization; and are:

- a) incurred for a common or joint purpose benefiting more than one cost objective; and
- b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

A cost may not be allocated to a Federal financial assistance program as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal financial assistance program as a direct cost.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.402 Composition of costs, 200.430(i) Standards for Documentation of Personnel Expenses and §200.403(g) Factors affecting allowability of costs

Required Action(s):

The district is required to upload copies of the following documents to OFAC via the CFM Homeroom Application within thirty (30) days of the issuance of this ROE.

1. A board resolution approving K. Riley to perform activities that are allocable to IDEA Basic, inclusive of the information specified in Multiple Grant, Title III and IDEA Finding 1; and
2. Monthly TARs completed by K. Riley during the period July 1, 2024 through March 31, 2025.

Alternatively, the district may take the following actions within the same timeframe:

1. reverse all direct payroll costs for K. Riley that were charged to IDEA Basic as an indirect costs; and
2. upload AABL and Disbursement Adjustment reports evidencing reallocation of the payroll expenses Fund 11.
3. record the aggregate indirect costs, not to exceed the SEA approved budget amount of \$8,000.00 under line item 200-860.

Administrative Section

Finding 1:

The district submitted board policies for examination which address certain Uniform Grant Guidance provisions. Some of the policies omitted relevant Uniform Grant Guidance (UGG) citations (e.g., district's policy on travel) or lacked mention of pertinent requirements. For example, the district's policy on Mandatory Disclosure does not cite violations involving a conflict of interest as a mandatory disclosure.

Moreover, the district did not submit written cost allowability procedures necessary to implement the district's cost allowability policy. To be compliant, such procedures cannot simply reiterate the Federal requirements or policies or goals.

Rather, the procedures should be robust and clearly identify roles and responsibilities. They should also provide a series of steps to be followed for determining the allowability of costs in accordance with Federal cost principles and the terms and conditions of the Federal award. Steps that—

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

- offer a detailed description of activities;
- describe the process used throughout the entire grant life cycle, including the proper submission of applications and amendments in accordance with department instructions; and
- serve as guide and training tool for employees.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.112 Conflict of interest, 200.113 Mandatory disclosures, 200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles

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:

A resolution or meeting minutes was not provided for examination verifying the district Board of Education's authorization for:

1. submission of the IDEA Basic and Preschool application, including the dollar amount of the Federal awards; and
2. any amendments, if applicable, that entail either programmatic or fiscal changes to the final NJDOE approved grant application.

Citation(s):

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in the Electronic Web-Enabled Grant (EWEG) system. See also the General Assurances and IDEA Program Assurances under "Submit" tab.

Required Action(s):

While completing each Consolidated Grant Applications in EWEG, the district must enter the actual or anticipated date of a board resolution, approving the submission of the grant application and acceptance of grant funds, following subsequent approval. The board resolution must be kept on file for audit or monitoring purposes.

Finding 3:

The amounts appropriated by the district for its Title I Parent and Family Engagement (PFE) Reserve and IDEA Basic in the related Budget Reports (2024-25 Expense Accounts) could not be reconciled with underlying AABL reports. Nor did the appropriations agree with corresponding state approved budget amounts in the EWEG system.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

In regard to the Title I PFE reserve, the district's AABL report reflects appropriations of \$24,424.00 compared to the actual SEA approved amount of \$26,624.00. The difference of \$2,200.00 must be properly recorded in the district's accounting records.

With respect to IDEA Basic, the discrepancies noted are attributable in part to the reports being generated on different run dates, rather than the *same date* as specifically requested via multiple emails. Additionally, the "Starting Appropriation" was not properly recorded in a couple of accounts on the AABL reports. The aforementioned accounts consisted of funds from the prior fiscal year that were available to liquidate payroll costs or non-payroll expenses.

Citation(s):

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

Required Action(s):

The district must implement a process to ensure that appropriations of all federal grants are recorded appropriately in its financial records. The district is required to:

1. run and upload copies of Budget Reports and the supporting AABL reports on the same date for Title I and IDEA Basic for the period July 1, 2024 through March 31, 2025; and
2. upload the records from item 1 via the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 4:

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

Citation(s):

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

Required Action(s):

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

Finding 5:

A number of purchase orders were examined during the monitoring with dollar amounts equal to or greater than \$25,000.00. Such purchase orders meet one of a number of definitions of a covered transaction in 2 C.F.R. §180.220. Before entering into covered transactions, these regulations require the district to determine whether the vendor is not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

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 Award Management (SAM) Exclusions maintained by the General Services Administration and available at [SAM.gov | Home](https://sam.gov);
2. collecting a certification from the entity; or
3. adding a clause or condition to the covered transaction with that entity (2 C.F.R. section 180.300).

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

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment

Required Action(s):

The district is required to implement procedures to confirm vendors are neither debarred, nor suspended prior to entering into purchase orders or contracts equal to or in excess of \$25,000.00. In addition, the district must maintain written records evidencing performance of these verifications on file for monitoring and audit purposes.

Finding 6:

A number of purchase order voucher packets were selected and examined during monitoring. The district was unable to provide evidence that bids or quotes were obtained for various purchase orders (POs). Examples include, but are not limited to PO numbers 25-00933 and 25-00419. These POs exceeded the threshold necessitating bids and 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 agreement

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.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

Finding 7:

The district was unable to furnish board of education meeting minutes resolving to approve the award of certain contracts in excess of the bid threshold as required by state statute.

Citation(s):

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

Required Action(s):

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

Finding 8:

After notification of its virtual monitoring visit, the district opted not submit to reimbursement requests for a number of grants or certain expenditures in the event the department required the reversal of unallowable costs. The district is reminded to submit reimbursement requests on a monthly basis.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment and [NJDOE 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 United States Department of Education, and/or their authorized representatives upon request.

Advisory Notice

Preventing Improper Use of Taxpayer Funds

Pursuant to ESEA §9203(1), 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.

Willingboro Township Public Schools
Collaborative Monitoring Report
March 2025

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.