

**NHDOE Federal
Funds Monitoring
Corrective Action
Plan**

(Use a separate form for each Corrective Action Item)

Subrecipient contact: Cornish Elementary School SAU100

Subrecipient:

Action Item: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirement upon non-Federal entities (2 CFR 200.334).

Description: : Upon review of all programs, required documentation to show compliance within the various activities was either missing or not kept.

Questioned Costs: \$2,780.73.

Context: There was minimal documentation regarding Activity #90086 September 2020 for Title I Part A. The activity is for reimbursement of tuition for Title I students that attended "Summer Skills Camp", however there is no documentation for which students were supported, an application process, any accounting for the tuition spent on these students, etc. In speaking with the District about this activity, it was noted that in the future these items would be established and kept.

Date: 10/15/21

Please check the box that most appropriately matches the District's status in implementing the Corrective Action Plan (CAP). Please also provide any documentation that supports the District's assertion that the CAP has been fully implemented.

- (1) Partially implemented
- (2) Revised CAP being implemented
- (3) Fully implemented
- (4) No further action required (provide detailed explanation below):

Beth Brewster

Name of person completing this form

10-29-21

Date

If options (1) or (2) are selected, please explain the implementation status &/or how the CAP was revised as well as the anticipated completion date in the space below:

After a review of the criteria for selection of students for Title I inclusion in the extended year program, it was established that the District did not use a rank order system for student selection for the extended year program for Title I. A procedure will be established moving forward addressing this. Further, in order to request payment be made, a procedure detailing the following will be established:

1. Grant Identification
2. Grant Narrative
3. Date
4. Student Name
5. Student Grade
6. Program Attending – Date Identified
7. Cost per student
8. Reimbursement Request

Corrective Action Plan Update or other explanation as necessary,

(status date: / /).

If option (3) is selected, please explain how this was implemented in the space below:

Please return to the Bureau of Federal Compliance within 30 days of receipt

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Subrecipient contact: Cornish Elementary School SAU100

Subrecipient:

Action Item: The acquisition of property or services which is higher than the micro-purchase threshold (\$10,000 at the time of the grant in question), but does not exceed the simplified acquisition threshold (\$250,000 established in the FAR) must follow small purchase procedures. Small purchase procedures include price or rate quotations obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

Description: Activity #98358 for August 2020 was conducted which included the procurement of HEPA filtration systems. The invoice was for \$ 10,999, however no supporting documentation for price or rate quotations were obtained. The District stated that the Board approved the procurement of these units as part of their reopening plan; however, this specific procurement was not approved explicitly.

Date: 10/15/21

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- (1) Partially implemented
- (2) Revised CAP being implemented
- (3) Fully implemented
- (4) No further action required (provide detailed explanation below):

Beth Bennett

Name of person completing this form

10-29-21

Date

If options (1) or (2) are selected, please explain the implementation status &/or how the CAP was revised aswell as the anticipated completion date in the space below:

A procedure will be developed which includes product specifications and price to track a minimum of three vendor contacts for procurement of goods and/or services over the \$10,000 threshold. This procedure will include documentation of School Board meeting minutes that support said purchase.

Corrective Action Plan Update or other explanation as necessary,

(status date: / /).

If option (3) is selected, please explain how this was implemented in the space below:

Please return to the Bureau of Federal Compliance within 30 days of receipt