



New Hampshire

**Department of Education**

Federal Fiscal Monitoring Final Report  
Franklin School District  
School Year 2019-2020

Provided by the NHDOE, Bureau of Federal Compliance

September 2, 2021

**Frank Edelblut**  
Commissioner



**Christine M. Brennan**  
Deputy Commissioner

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
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September 2, 2021

Daniel LeGallo, Superintendent SAU 18  
Tim Dow, School Board Chairperson  
119 Central Street  
Franklin, NH 03235

Superintendent LeGallo and School Board Chairperson Dow,

Thank you for assisting the New Hampshire Department of Education, Bureau of Federal Compliance (NHDOE, BFC) in the Federal funds onsite monitoring procedure for the Franklin School District, conducted on April 2, 2021 by Lindsey Labonville and Jessica Lescarbeau.

The attached report summarizes the information gathered during our visit and identifies our concerns relative to Federal grant fiscal compliance. As you will see, there are no findings to report as part of our monitoring procedure. The District has done a good job in creating and executing compliant policies and procedures relative to Federal grants.

If you have any questions or comments about the monitoring procedure and/or the resulting report, you are encouraged to contact Lindsey Labonville at [Lindsey.L.Labonville@doe.nh.gov](mailto:Lindsey.L.Labonville@doe.nh.gov) or 603.271.3837, or Jessica Lescarbeau at [Jessica.L.Lescarbeau@doe.nh.gov](mailto:Jessica.L.Lescarbeau@doe.nh.gov) or 603.271.3808.

Sincerely,

A handwritten signature in cursive script that reads "Jessica Lescarbeau".

Jessica Lescarbeau

cc:  
Caitlin Davis, Director, NHDOE Division of Education Analytics and Resources (via email only)

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Jefferson Braman, Business Administrator, SAU 18 (via email only)  
Delaney Carrier, School Board Vice Chairperson, SAU 18 (via email only)  
Deborah L. Brown, School Board Member, SAU 18 (via email only)  
Glen Carter, School Board Member, SAU 18 (via email only)  
Susan Hallett-Cook, School Board Member, SAU 18 (via email only)  
Cecile Cormier, School Board Member, SAU 18 (via email only)  
Christie Martin, School Board Member, SAU 18 (via email only)  
Paul Doucette, School Board Member, SAU 18 (via email only)  
Maureen Aube, School Board Member, SAU 18 (via email only)

## Federally Required Policies

<b>Policy</b>	<b>In Accordance With</b>	<b>Compliant</b>	<b>Comments</b>
<b>Drug-Free Workplace Policy</b>	34 CFR 84.200 and the Drug-Free Workplace Act of 1988	Yes	None
<b>Procurement Policy</b>	2 CFR 200.318-327	Yes	None
<b>Conflict of Interest/Standard of Conduct Policy</b>	2 CFR 318(c)(1)	Yes	None
<b>Inventory Management Policy</b>	2 CFR 200.313(d)	Yes	None
<b>District Travel Policy</b>	2 CFR 200.474(b)	Yes	None
<b>Subrecipient Monitoring Policy/Procedure (if applicable)</b>	2 CFR 200.331(d)	N/A	District does not have any subrecipients, therefore this policy is not applicable.
<b>Time and Effort Policy/Procedure</b>	2 CFR 200.430	Yes	None
<b>Records Retention Policy/Procedure</b>	2 CFR 200.333	Yes	None
<b>Prohibiting the Aiding and Abetting of Sexual Abuse Policy</b>	ESEA 8546	Yes	None
<b>Allowable Cost Determination Policy/Procedure</b>	2 CFR 200.302(b)(7)	Yes	None
<b>Gun Free School Act</b>	Gun Free School Act of 1994	Yes	None

**NHDOE's review of the above policy/procedure documents is not intended to be all-inclusive. As such, there may be other federally non-compliance policies/procedures not addressed above. Ultimately, it is the District's/SAU's sole responsibility to meet any and all Federal compliance requirements as a recipient of Federal funds.**

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## District GMS Reimbursement Requests

In addition to reviewing District/SAU policies required by Federal law and rule, twelve (12) reimbursement requests for grant activities from the NHDOE Grants Management System (GMS) were selected for review. The selected activities were from the 2019-2020 school year and included the following Federal programs;

<b>Request #</b>	<b>Program</b>	<b>Project #</b>	<b>Month &amp; Year of Project</b>	<b>Activity #</b>	<b>Activity Cost</b>	<b>Activity Description</b>
1	IDEA	202595	Jun-20	80283	\$46,762.45	Salaries and Benefits
2	IDEA Preschool	202595	Jun-20	86826	\$283.69	Supplies
3	System of Care	202565	Jun-20	86464	\$640.00	Professional Educational Services
4	System of Care	202565	Jun-20	82342	\$21,541.45	Salaries and Benefits
5	Title I Part A	20200106	May-20	81219	\$47,274.49	Salaries and Benefits
6	Title I Part A	20200106	May-20	86526	\$43,346.00	Books and Information Resources
7	Title II Part A	20200465	Oct-20	83215	\$11,523.63	Salaries and Benefits
8	Title IV A	20204892	Oct-20	96311	\$9,000.00	Professional Educational Services
9	Title IV B	20200019	Jan-20	81764	\$3,379.09	Student Transportation
10	Title IV B	20200019	Jan-20	81761	\$4,464.25	Other Professional Services
11	Title IV B	20200019	Jan-20	81223	\$28,462.01	Salaries and Benefits
12	Title IV B	20200019	Jan-20	81768	\$4,868.45	Family Engagement

During our review, no instance of non-compliance were noted in the twelve GMS reimbursement requests.

*However, the NHDOE is making a recommendations as a result of our review of the Federal programs reviewed above:*

1. The NHDOE recommends that the Franklin School District update their time and effort tracking tool to reflect the program the employee(s) is/are being paid from. As well, the document should include the date that it was signed by the employee and the supervisor to ensure it is being confirmed after the time and effort has occurred. In the event an employee that is required to document their time and effort leaves and has not signed their time and effort document, a supervisor with the knowledge of the duties performed of said person may sign on their behalf. This document should be implemented across all Federal programs.

**Please note that our review of the District's/SAU's management of its Federally funded grant activities was limited to our analysis of the twelve GMS selections and was not designed to identify all potential deficiencies in Federal compliance that might exist. As such, other instances of non-compliance may exist that was not identified during the review process.**

## **Findings**

### ***Finding #01***

There were no findings as a result of our monitoring procedure conducted on April 2, 2021.

## **Timeline and Evidence for Findings**

N/A

**-END OF DOCUMENT-**