



New Hampshire

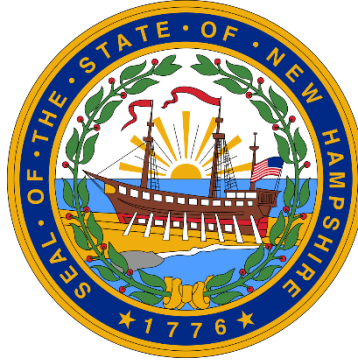
Department of Education

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

Provided by the NHDOE, Bureau of Federal Compliance

September 22, 2021

Frank Edelblut
Commissioner



Christine M. Brennan
Deputy Commissioner

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
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September 22, 2021

Dr. Jacqueline Coe, Superintendent SAU 24
Deb Urbaitis, School Board Chair
258 Western Avenue
Henniker, NH 03242

Superintendent Coe and School Board Chair Urbaitis:

Thank you for assisting the New Hampshire Department of Education, Bureau of Federal Compliance (NHDOE, BFC) in the Federal funds onsite monitoring procedure for Henniker School District/SAU 24, conducted on November 4, 2020 by Lindsey Labonville.

The attached report summarizes the information gathered during our visit and identifies our concerns relative to Federal grant fiscal compliance. Required corrective actions and associated timelines to rectify compliance issues are also included in the report. Also attached is the Corrective Action Plan (CAP). The CAP is for you to respond to the findings within the monitoring report. The CAP needs to be completed and sent back to the BFC no later than 30 calendar days after receiving the initial report via email.

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

Sincerely,

Lindsey Labonville

Lindsey Labonville

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

The New Hampshire Department of Education does not discriminate on the basis of race, color, religion, marital status, national/ethnic origin, age, sex, sexual orientation, or disability in its programs, activities and employment practices.

Christopher Roy, Business Manager, SAU 24 (via email only)
Zach Lawson, School Board Vice-Chair, SAU 24 (via email only)
Lori Marko, School District Treasurer, SAU 24 (via email only)
Johnston Cordell, School District Moderator, SAU 24 (via email only)
Meredith Butler, School District Secretary, SAU 24 (via email only)
Carlye Barandl, School Board Clerk, SAU 24 (via email only)
Ellen Fioretti, School Board Member, SAU 24 (via email only)
James McElroy, School Board Member, SAU 24 (via email only)
Marilyn Paul, School Board Member, SAU 24 (via email only)

Federally Required Policies

Policy	In Accordance With	Compliant	Comments
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988	Yes	None
Procurement Policy	2 CFR 200.318-327	Yes	None
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)	Yes	None
Inventory Management Policy	2 CFR 200.313(d)	Yes	None
District Travel Policy	2 CFR 200.474(b)	Yes	None
Subrecipient Monitoring Policy/Procedure (if applicable)	2 CFR 200.331(d)	N/A	District does not have subrecipients therefore this policy is not applicable.
Time and Effort Policy/Procedure	2 CFR 200.430	Yes	None
Records Retention Policy/Procedure	2 CFR 200.333	Yes	None
Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA 8546	Yes	None
Allowable Cost Determination Policy/Procedure	2 CFR 200.302(b)(7)	Yes	None
Gun Free School Act	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, eleven (11) 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;

Request #	Program	Project #	Month & Year of Project	Activity #	Activity Cost	Activity Description
1	IDEA Preschool	202647	Jan-20	83263	\$ 945.35	Information Access Fee
2	IDEA Preschool	202647	Jan-20	93261	\$ 1,132.87	Salaries
3	IDEA	202588	May-20	79915	\$ 1,634.68	Other Employee Benefits
4	IDEA	202588	May-20	79911	\$ 14,317.62	Contracted Professional Educational Services
5	IDEA	202588	May-20	86178	\$ 15,646.66	Salaries & Benefits / General Supplies
6	Title I Part A	20200211	Dec-19	79940	\$ 19,291.12	Professional Services
7	Title I Part A	20200211	Jun-20	79940	\$ 16,507.10	Professional Services
8	Title I Part A	20200211	Jun-20	79938	\$ 410.00	Family Engagement/General Supplies
9	Title II Part A	20200158	Nov-19	80047	\$ 1,034.11	Salaries and Benefits
10	Title II Part A	20200158	Jun-20	80047	\$ 2,865.87	Salaries and Benefits
11	Title IV A	20200480	Jul-20	80116	\$ 3,293.07	Salaries and Benefits

During our review, no instance of non-compliance were noted in the eleven 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 Henniker 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. The NHDOE also recommends that the Henniker School District create and implement a time and effort procedure.

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 eleven 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 November 4, 2020.

Timeline and Evidence for Findings

N/A

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