

Frank Edelblut
Commissioner



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Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
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January 24, 2024

William Gowen
Principal
6A Baine Road
Alstead, NH 03602

Dear Mr. Gowen:

This letter is to summarize and report on the August 10, 2023 FY23 ESSER programmatic monitoring of LEAF Charter School. I want to thank your team for the cooperation and hard work leading up to the monitoring.

Enclosed is a comprehensive summary of the FY23 programmatic ESSER monitoring at LEAF Charter School including findings and necessary corrective actions. Your plan to address each finding must be presented to the NHED in writing. A Corrective Action Plan template and Evidence Submission template are attached to this report, and the LEA will need to complete these forms and attach substantiating evidence per the instructions. LEAs will have up to 90 days from receipt of this report to demonstrate compliance in any areas that were found to be in violation of state or federal requirements. Please send all required corrective action plans and evidence submissions to the attention of Ellen Podgorski at the Division of Learner Support.

Report Summary				
Requirement	Status	Page Number	Corrective Action Plan Due	Evidence Submission Due
1. Allowability	Findings (2)	2	2/26/2024	4/26/2024
2. Learning Loss	Findings (5)	2-3	2/26/2024	4/26/2024
3. Equitable Services	N/A	3	N/A	N/A
4. Continued Payment	Finding (1)	4	2/26/2024	4/26/2024
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	N/A	4	N/A	N/A
Activity Review	Finding (1)	5	2/26/2024	4/26/2024

We consider this process a partnership. Please do not hesitate to seek technical assistance from me or from anyone within the Division of Learner Support. The goal is to make sure that students and staff are receiving the benefits of the COVID-19 Education Programs in accordance with requirements and regulations in an effective response to the challenges of the COVID-19 pandemic.

Sincerely,

Handwritten signature of Ellen C. Podgorski in cursive.

Ellen C. Podgorski
Program Specialist, COVID-19 Education Programs

Cc: Lisa Mercier, NHED Administrator of Policy & Operations

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

LEAF Charter School (“LEA”)
Monitoring Review Date: 8/10/23

Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: 1/24/24

1. Requirement of Allowable Activities 2.C.F.R.200.403-475

Summary and Analysis:

Monitoring review staff assessed the LEA’s efforts to demonstrate that the LEA’s ESSER-funded activities are allowable, reasonable, and necessary and undertaken to prevent, prepare for, and respond to COVID-19.

LEA presented and EP reviewed:

- Portions of the LEA’s 2022 Use of Funds plan, which provides information to describe how the LEA will meet ESSER requirements.

Findings:

1. The LEA did not submit documentation demonstrating stakeholder involvement in determining allowable, reasonable, and necessary activities.
2. The LEA did not submit documentation demonstrating how the LEA researched expenditures and determined these expenditures to be evidence-based efforts to prevent, prepare for, or respond to COVID-19.

Evidence of Correction Needed:

1. The LEA must submit documentation demonstrating stakeholder involvement in determining allowable, reasonable, and necessary activities. Examples of documentation that could be provided to meet this requirement include meeting agendas, meeting minutes showing stakeholders’ input, survey results, and technical assistance provided to stakeholders.
2. The LEA must submit documentation demonstrating how the LEA researched expenditures and determined these expenditures to be evidence-based efforts to prevent, prepare for, or respond to COVID-19. Examples of documentation that could be provided to meet this requirement include meeting minutes, written communication showing consideration of expenditures, quotes for products and services, and research on evidence-based activities.

Corrective Action Plan Due Date: 2/26/2024

Fully Implemented Corrective Action Due Date: 4/26/2024

2. Requirement to Address Learning Loss: *Public Law 117-2 Sec. 2001*

Summary and Analysis:

Monitoring review staff assessed the LEA’s compliance with the use of at least 20% of ARP ESSER funds to address learning loss.

LEA presented and EP reviewed:

- Portions of the LEA’s 2022 Use of Funds plan, which provides information to describe how the LEA will meet ESSER requirements.

Findings:

1. The LEA did not submit documentation demonstrating stakeholder involvement in determining evidence-based activities to address learning loss.



2. The LEA did not submit documentation demonstrating the LEA’s efforts to address specifically the needs of students disproportionately affected by COVID-19/school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care.
3. The LEA did not submit hiring records for staff hired to address learning loss needs.
4. The LEA did not submit participation records for programs addressing learning loss (e.g., tutoring, after school, summer programs, extended learning opportunities).
5. The LEA did not submit data analysis of learning loss needs, progress, and evaluation results from ESSER-funded activities.

Evidence of Correction Needed:

1. The LEA must submit documentation demonstrating stakeholder involvement in determining evidence-based activities to address learning loss. Examples of documentation that could be provided to meet this requirement include meeting agendas, minutes showing stakeholders’ input, surveys, and technical assistance provided to stakeholders.
2. The LEA must submit documentation demonstrating the LEA's efforts to address specifically the needs of students disproportionately affected by COVID-19/school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care. Examples of documentation that could be provided to meet this requirement include meeting agendas, meeting minutes showing stakeholders' input, surveys, and technical assistance provided to stakeholders.
3. The LEA must submit hiring records (contracts/agreements) for staff hired to address learning loss needs.
4. The LEA must submit participation records (i.e., attendance data) for programs addressing learning loss (e.g., tutoring, after school, summer programs, extended learning opportunities). **Please ensure that any personally identifiable student information is redacted prior to submission.**
5. The LEA must submit data analysis of learning loss needs, progress, and evaluation results from ESSER-funded activities. Examples of documentation that could be provided to meet this requirement include assessment data showing needs, charts showing progress, outcomes data showing results, program evaluations, and written analysis.

Corrective Action Plan Due Date: 2/26/2024

Fully Implemented Corrective Action Plan Due Date: 4/26/2024

3. Requirement to Provide Equitable Services *Applies to ESSER I funds only. *Public Law 116-136 Sec. 18005*

Summary and Analysis:

Monitoring review staff assessed the LEA’s compliance with providing equitable services in accordance with federal requirements.

The LEA is exempt from this requirement because it is a charter school.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A



4. Requirement for Continued Payment to Employees: *Public Law 116-136 Sec. 18006; Public Law 116-260 Sec. 315*

Summary and Analysis:

Monitoring review staff assessed the LEA’s compliance with federal requirements for continued payments to employees and contractors.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not provide an attestation letter signed by the Head of School stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Evidence of Correction Needed:

1. The LEA must submit an attestation letter signed by the Head of School stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Corrective Action Plan Due Date: 2/26/2024

Fully Implemented Corrective Action Plan Due Date: 4/26/2024

5. Requirement for Maintenance of Equity: *Public Law 117-2 Sec. 2004*

Summary and Analysis:

Monitoring review staff assessed the LEA’s compliance with Maintenance of Equity requirements.

The LEA is exempt from this requirement because it is a charter school.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

6. Construction Requirements: *2 C.F.R.200, 34 C.F.R. 75.600-617, Davis-Bacon Act*

Summary and Analysis:

Monitoring review staff assessed the LEA’s compliance with ESSER construction requirements.

The LEA is exempt from this requirement because the school has not undertaken any ESSER-funded construction.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A



Activities Selected for Further Programmatic Review

Summary and Analysis:

Monitoring review staff selected ESSER-funded activities for which the LEA requested reimbursement for further review.

ARP ESSER Activity 121943 Reimbursement Requested July 2022: LEA submitted a reimbursement request for \$3,367.80 for an IT position to support remote instruction. LEA submitted and EP reviewed a check paid from LEA to K. Hart 7/29/22 for \$1,628.45 along with payment detail for the pay period ending 7/23/22 showing earnings, taxes, deductions, and adjustments; check paid from LEA to K. Hart 7/14/22 for \$1,628.45 along with payment detail for the pay period ending 7/9/22 showing earnings, taxes, deductions, and adjustments; and an unsigned Employment Agreement between LEA and K. Hart for Integrated Technology Specialist position for 2022-2023.

Findings:

1. The LEA did not submit payment documentation to match the reimbursement request of \$3,367.00. The payment documentation provided by the LEA totaled \$3,256.90.

Evidence of Correction Needed:

1. The LEA must provide clarification as to the difference between the reimbursement amount requested and the documentation provided and submit any additional relevant backup documentation to support this clarification.

Corrective Action Plan Due Date: 2/26/2024

Fully Implemented Corrective Action Plan Due Date: 4/26/2024



**NHED ESSER Programmatic Monitoring
Corrective Action Plan**
(Use a separate form for each Corrective Action Item)

LEA Name:

Finding Number:

Description of Finding:

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

- (1) Partially implemented
- (2) Fully implemented
- (3) No further action required (provide detailed explanation below)

If option (1) is selected, please explain the implementation status as well as the anticipated completion date in the space below:

Anticipated Completion Date:

If option (2) or (3) is selected, please explain how the plan was implemented or why no further action is required in the space below:

Please return to Ellen.C.Podgorski@doe.nh.gov at the Division of Learner Support



**Evidence Submission
FY23 ESSER Programmatic Monitoring**

Evidentiary requirement of the Corrective Action Plan submitted to NHED on: _____

Use the template below to describe the evidence the LEA is providing in response to each FY23 ESSER Programmatic Monitoring LEA Report finding and Corrective Action Plan. Attach sufficient evidence to substantiate each corrective action taken. Please return your signed Evidence Submission to the NHED Division of Learner Support no later than April 26, 2024.

Allowability Finding 1:

Allowability Corrective Action 1:

Allowability Evidence 1:

Allowability Finding 2:

Allowability Corrective Action 2:

Allowability Evidence 2:

Learning Loss Finding 1:

Learning Loss Corrective Action 1:

Learning Loss Evidence 1:

Learning Loss Finding 2:

Learning Loss Corrective Action 2:

Learning Loss Evidence 2:

Learning Loss Finding 3:

Learning Loss Corrective Action 3:

Learning Loss Evidence 3:



Learning Loss Finding 4:

Learning Loss Corrective Action 4:

Learning Loss Evidence 4:

Learning Loss Finding 5:

Learning Loss Corrective Action 5:

Learning Loss Evidence 5:

Continued Payment Finding 1:

Continued Payment Corrective Action 1:



Continued Payment Evidence 1:

Activities Finding 1:

Activities Corrective Action 1:

Activities Evidence 1:

Evidence Submission presented by

Superintendent

Date