

NHDOE Federal Funds Monitoring Corrective Action Plan

Finding #1

Subrecipient contact: Polly Golden

Subrecipient: Manchester School District

Action Item: Requirement(s): The NHDOE is requiring the Manchester School District to update their policies and procedures to include the requirements of Federal rules and laws for those transactions or activities that include Federal grant funds. At the District's discretion, separate policies may be developed for activities that use Federal funds versus those activities that are strictly funded using local or State sources. At a minimum, the following policies need to be created, updated, and/or implemented by the District:

1. Procurement policy in accordance with 2 CFR 200.318-327.
2. Prohibiting the Aiding and Abetting of Sexual Abuse policy in accordance with ESEA 8546.

Description: *Criteria or specific requirements:* The non-Federal entity must (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: During our monitoring visit conducted on March 30 & 31, 2021, we noted two policies and procedures have not been updated to include the requirements of Federal rules and laws for those transactions or activities that include Federal grant funds.

Date: 10/27/21

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):

Polly Golden

10/27/21

Name of person completing this form

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:

The district is in the process of updating the current Procurement Policy. Once revised, it will need to be reviewed and approved by both the Policy sub-committee and the full Board of School Committee.

The district will review and revise if necessary the NHSBA policy on Prohibiting the Aiding and Abetting of Sexual Abuse for inclusion in the school district's policies. It will need to be reviewed and approved by both the Policy sub-committee and the full Board of School Committee.

Anticipated Completion Date: April 1, 2022

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.

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.

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NHDOE Federal Funds Monitoring Corrective Action Plan

Finding #2

Subrecipient contact: Polly Golden

Subrecipient: Manchester School District

Action Item: Requirement(s): *Requirement(s):* The NHDOE is requiring that the Manchester School District create a procurement procedure in compliance with 2 CFR. At the time of this procurement, the Manchester School District did not have a compliant procurement policy. After the School Board adopted the DAF in May, the procurement policy was still missing required information. The Business Office must ensure the procurement policy as adopted by the School Board is being used. Additionally, future procurement reimbursement requests will be subject to random review and testing to ensure procedures are being followed and the District is compliant.

Description: *Criteria or specific requirements:* When the value of the procurement for property or services under a Federal financial assistance award exceeds the Simplified Acquisition Threshold (SAT), or a lower threshold established by a non-Federal entity formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with 2 CFR 200.319 or paragraph (C) of section 200.320 (b). Additionally, the non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the SAT including contract modifications (2 CFR 200.324 (a)). And finally, the non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed (2 CFR 200.324 (b)).

Condition: During our monitoring visit conducted on March 30 & 31, 2021, a review of Title I Part A was conducted for Activity 79640 for the reimbursement request of November 2019. A contract in the amount (for Federal funds) of \$270,000 for Southern New Hampshire University (SNHU) was entered. No other documentation surrounding the procurement method was provided.

Date: 10/27/21

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):

Polly Golden

11/2/21

Name of person completing this form

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:

The district is in the process of updating the current Procurement Policy. Once revised, it will need to be reviewed and approved by both the Policy sub-committee and the full Board of School Committee. Once the policy is approved, a procurement procedure will be developed and shared with staff involved in purchasing.

Anticipated Completion Date 4/1/22

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:

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NHDOE Federal Funds Monitoring Corrective Action Plan

Finding #3

Subrecipient contact: Polly Golden

Subrecipient: Manchester School District

Action Item: Requirement(s): *Requirement(s):* The NHDOE is requiring that the Manchester School District update their time and effort documentation to ensure compliance. Additionally, we require not only that the District have the appropriate documentation in place, but also that the resulting documentation is prepared in accordance with the policy and procedure. The District must retroactively come into compliance and supply the NHDOE with the necessary time and effort documentation for the activities where no time and effort was provided, otherwise repayment of the entire questioned cost may be required.

Description: *Condition:* During our monitoring visit conducted on March 30 & 31, 2021, a review of multiple programs (as indicated in the table above) was conducted. During this review, multiple instances of noncompliance surrounding time and effort documentation was found.

Context: The timesheets provided to show the time spent relative to the Programs and Grants in question do not meet all of the Federal requirements for such documentation. The documentation should include the following information; Grant information, time spent on the Grant, period of performance, name of employee, signature of employee and/or supervisor, signature must be dated after the period of performance, and a certifying statement that the information stated is true. Currently, the Manchester School District has no procedure surrounding time and effort, which would outline the process in which an employee and supervisor acknowledges their electronic signatures and certification that the information they are submitting is factual.

The Manchester School District also did not provide any time and effort documentation for stipend work, which also requires time and effort.

Date: 10/27/21

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):

Polly Golden 10/27/21
Name of person completing this form 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:

*Federal Projects, Finance, and Payroll Departments are working together to identify the staff involved in the request. Once identified, those staff will be asked to appropriately document their Time and Effort.

* Both the Stipend Form and the Paraprofessional Timesheet are being revised to include the required information

* Time and Effort reporting procedures are being updated to meet federal requirements. New forms and procedures must be approved by the Executive Administration Team.

Anticipated Completion Date 4/1/22

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:

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