



New Hampshire

Department of Education

Federal Fiscal Monitoring Final Report

Mason School District

School Year 2019-2020

Provided by the NHDOE, Bureau of Federal Compliance

September 7, 2021

Frank Edelblut
Commissioner



Christine M. Brennan
Deputy Commissioner

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, NH 03301-3860
TEL. (603) 271-3494
FAX (603) 271-1953**

September 7, 2021

Kristen Kivela, District Administrator SAU 89
Dr. Christopher Guiry, School Board Chairperson
13 Darling Road
Mason, NH 03048

District Administrator Kivela and School Board Chairperson Guiry,

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 Mason School District, conducted on March 25, 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. There is no required corrective action at this time. The District has made every effort to come into compliance since our meeting back in March. There are a couple of minor recommendations enclosed for reference.

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,

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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Michael O'Neill, Business Consultant, SAU 89 (via email only)
Bradley Gilbert, School Board Vice Chairperson, SAU 89 (via email only)
Timothy Leak, School Board Member, SAU 89 (via email only)
Anne (Nancy) Richards, School Board Member, SAU 89 (via email only)
Jason Iannuzzo, School Board Member, SAU 89 (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	District came into compliance after our visit. DAF adopted 04/19/21.
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)	Yes	District came into compliance after our visit. DAF adopted 04/19/21.
Inventory Management Policy	2 CFR 200.313(d)	Yes	District came into compliance after our visit. DAF adopted 04/19/21.
District Travel Policy	2 CFR 200.474(b)	Yes	District came into compliance after our visit. DAF adopted 04/19/21.
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	District came into compliance after our visit. DAF adopted 04/19/21.
Records Retention Policy/Procedure	2 CFR 200.333	Yes	District came into compliance after our visit. DAF adopted 04/19/21.
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	District came into compliance after our visit. DAF adopted 04/19/21.
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, 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;

Request #	Program	Project #	Month & Year of Project	Activity #	Activity Cost	Activity Description
1	CARES-ESSER	20204900	Jan-21	99743	\$3,234.98	Student Transportation Services
2	CARES-ESSER	20204900	Jan-21	95928	\$1,402.50	Salaries
3	CARES-ESSER	20204900	Jan-21	95929	\$502.50	Professional Services
4	IDEA	202594	Dec-19	79774	\$227.09	Professional Services- Pupils
5	IDEA	202594	Dec-20	79780	\$2,061.10	Professional/Technical Services
6	IDEA Preschool	202594	Dec-19	79774	\$475.02	Professional Services- Pupils
7	Title I Part A	20200108	Apr-20	79871	\$739.19	Supplies
8	Title I Part A	20200108	Jun-20	79858	\$306.90	Salaries
9	Title I Part A	20200108	Jun-20	88363	\$2,289.22	Books and Other Printed Media
10	Title II Part A	20200413	May-20	86694	\$7,008.33	Professional Development
11	Title II Part A	20200413	May-20	79453	\$1,200.00	Salaries
12	Title IV A	20200428	May-20	86695	\$9,277.23	Supplies

During our review, no instance of non-compliance were noted in the twelve GMS reimbursement requests. At the time of monitoring, the District was in the process of having policies updated. At the time of this report, the District has come into compliance for all federally required policies.

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

1. The NHDOE recommends that the Mason School District implement a control around the review of grant activities within an application to reduce the amount of errors falling in the “Object Code” of an activity. For instance, Activity #79871 is classified as ‘Supplies’, but the funds were used for mileage and salaries and Activity #86694 is classified as ‘Development’, but was used for new computers. In this instance, the activity should have an object code such as ‘New Computers’, ‘Supplies’, or something similar.
2. Additionally, the NHDOE recommends that the Mason 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.

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 March 30, 2021. The District has made the necessary policy adjustments to come into compliance. This report reflects those adjustments that were made before the issuance of this document.

Timeline and Evidence for Findings

N/A

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