

City of Rochester School Department

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October 8, 2021


NH Department of Education
Bureau of Federal Compliance
101 Pleasant Street
Concord, NH 03301

Dear Ms. Lescarbeau,

Please see attached Correction Action Plan forms relative to the Federal Fiscal Monitoring Final Report sent to us on September 24, 2021.

Please contact me with any questions.

Sincerely,


Linda Bartlett
Business Administrator

enclosure

**NHDOE Federal Funds Monitoring
Corrective Action Plan**

(Use a separate form for each Corrective Action Item)

Subrecipient contact: *Linda Bartlett*
Subrecipient: *Rochester School Department*
Action Item: *Finding #01*
Description: *Procurement Procedure*
Date: *10/8/21*

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):

Linda Bartlett
Name of person completing this form

10/8/21
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:

We are currently working on procurement procedures as to how we procure funds whether through our normal process as well as through a sealed bid process.

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.

**NHDOE Federal Funds Monitoring
Corrective Action Plan**

(Use a separate form for each Corrective Action Item)

Subrecipient contact: *Linda Bartlett*
Subrecipient: *Rochester School Department*
Action Item: *Finding #02*
Description: *Time and Effort*
Date: *10/8/21*

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):

Linda Bartlett
Name of person completing this form

10/4/21
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:

Please see attach Procedure and documents to be used. This is currently a draft as we meet every two weeks to review.
Currently working on the retroactive time and effort documentation.

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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Rochester School District, SAU #54
Time and Effort Internal Tracking Procedure

Reference:

2 CFR 200.430 states "Any Employee funded by Federal grants must maintain documentation showing that their time and effort is allocable to a Federal program."

2 CFR 200.430(i)(1) states "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity."

Use:

Federal funds may only be used for employee compensation if appropriate "time-and-effort" records are maintained. Time-and-effort reporting is important in ensuring that Federal program funds are used to pay only their proportionate share of personnel costs.

Any employee whose salary is supported by only one Federal program or cost objective must complete a semiannual certification at a minimum of twice a year, i.e. semiannual. Employees supported by multiple cost objectives, however, must provide a monthly Personnel Activity Report (PAR) or equivalent documentation supporting their time and effort. In practice, however, many of the individuals submitting monthly PARs may have schedules that do not change from week to week, meaning that they carry out the same duties for the same amount of time each pay period and thus submit the same documentation every month.

Procedure:

For any work done from July 1st to June 30th of each fiscal year, employees will sign a Salary Verification Letter (Attachment A). Any new employee that is hired after the start of the fiscal year who might also receive federal funds in the form of salary or stipend will also sign a salary verification letter.

Each employee who signs a letter will be placed in one of two databases, those who need to report on a semi-annual basis and those who need to report monthly as part of their time and effort personal activity report. Each database will be overseen and managed by the federal grants office and the business office. The database will also manage the electronic version of each employee letter submitted with the time/date stamp that it was submitted.

- Semi-Annual Certification Letters (Attachment B) will go out to employees before the first working day of the new calendar year. Employees will receive these letters via email. Employees are to sign the letter, make a copy of the letter for their own records and

submit the hard copy form back to the central office to one central receiver. That central receiver will ensure that each letter is signed by the appropriate Supervisory Official and placed in the employee file kept by human resources. The database will then be updated with the return of the signed copy and confirmation of the signed copy before being reconciled with the budget office. Funds dispersed will fall within a two-week pay cycle period in compliance with fair labor laws.

- Monthly Multiple Cost Objectives PAR (Attachment C) will go out to employees at the end of each month following the fiscal cycle. Employees will receive these letters via email. Employees are to sign the letter, make a copy of the letter for their own records and submit the hard copy form back to the central office to one central receiver. That central receiver will ensure that each letter is signed by the appropriate Supervisory Official and placed in the employee file kept by human resources. The database will then be updated with the return of the signed copy and confirmation of the signed copy before being reconciled with the budget office. Funds dispersed will fall within a two-week pay cycle period in compliance with fair labor laws.

Review:

A yearly review of this procedure will be conducted. Updates will be shared out as part of the District's yearly Management Team retreat.

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Salary Verification Letter

Date: <<Date>>

Fiscal Year: 2022

Where employees are expected to work solely on a single Federal program or cost objective, charges for their salary will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be signed off on annually with each new employment contract for any employee who has a portion of funding paid for out of federal funds.

I, <<Name>>, acknowledge that my job, <<Title>>, is paid for to some degree from <<Program Name>> federal funds, CFDA # <<CFDA>>.

Employee Signature

Supervisory Official Signature

Date

Date

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Single Cost Objective or Stipend Using Federal Funds Semi-Annual Certification

Date: <<Date>>

Fiscal Year: 2022

School: <<School>>

Employee Name: <<Name>>, <<Employee ID>>, <<Title>

Where employees are expected to work solely on a single Federal program or cost objective, charges for their salary will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

I, <<Name>>, certify that 100% of my work time from <<session>> was spent on <<Program Name>> <<Stipend>> activities, CFDA # <<CFDA>>.

Employee Signature

Supervisory Official Signature

Date

Date

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Multiple Cost Objectives Using Federal Funds Personal Activity Report (PAR)

Date: <<Date>>
 Fiscal Year: 2022
 School: <<School>>
 Employee Name: <<Name>>, <<Employee ID>>, <<Title>>

<<Session>> Personnel Activity Reports (PARs)

If an employee works on multiple activities or cost objectives, a distribution of the employee's salary and wages must be supported by a personnel activity report (PAR) or equivalent documentation.

A Personnel Activity Report (PAR) must:

- Reflect an after-the-fact distribution of the actual activity of the employee.
- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and coincide with one or more pay periods
- Be signed by the employee AND supervisory official having firsthand knowledge of the work performed by the employee.

I certify that I have been working solely in activities supported by the <<Program Name>> grant, CFDA # <<CFDA>> for the Accounts listed below:

Name	# Hours	Rate	Accounts	Signature

 Supervisor's Signature

 Supervisor's Title

 Date

Cc: Personnel File

Attachment C

**NHDOE Federal Funds Monitoring
Corrective Action Plan**

(Use a separate form for each Corrective Action Item)

Subrecipient contact: *Linda Bartlett*
Subrecipient: *Rochester School Department*
Action Item: *Finding #03*
Description: *Procurement Procedures*
Date: *10/8/21*

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Linda Bartlett
Name of person completing this form

10/8/21
Date

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