



Frank Edelblut
Commissioner

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Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
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October 9, 2023

Michael Jette
Superintendent, SAU 27
1 Highlander Court
Litchfield, NH 03052

Dear Superintendent Jette:

This letter is to summarize and report on the May 23, 2023 FY23 ESSER programmatic monitoring of Litchfield School District. 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 ESSER programmatic monitoring at Litchfield School District including findings and necessary corrective actions. Your plan to address each finding must be presented to 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. The LEA 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 | Met Requirements | 2 | N/A | N/A |
| 2. Learning Loss | Met Requirements | 2 | N/A | N/A |
| 3. Equitable Services | Finding (1) | 3 | 11/9/2023 | 1/9/2024 |
| 4. Continued Payment | Met Requirements | 4 | N/A | N/A |
| 5. Maintenance of Equity | N/A | 4 | N/A | N/A |
| 6. Construction | Met Requirements | 5 | N/A | N/A |
| Activity Review | Met Requirements | 6 | N/A | N/A |

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

Cc: Lisa Lienhart, NHED Administrator of Policy & Operations
Douglas Totten, Business Administrator, SAU 27

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

SAU 27 Litchfield School District (“LEA”)
Monitoring Review Date: 5/23/23

Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: October 9, 2023

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:

- 11/4/20, 12/2/20, 12/16/20, 4/7/21, 5/5/21, 6/9/21, 7/7/21, and 9/22/21 Facilities Improvement Committee minutes, which include discussion of ventilation and HVAC needs and project updates.
- 3/23/21 middle school thermal survey.
- 6/9/21 memo from Business Administrator to Facilities Improvement Committee regarding RFP for commissioning agent.
- 4/7/21 school board minutes, including information about student schedules, community forum, enrollment, CTE programs, and a presentation given to town CIP committee.
- 9/7/22 public hearing agenda for acceptance of grant funds including ESSER II and ESSER III.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

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:

- Progress report data from Summer Academy 2022 with information regarding word analysis, vocabulary, comprehension, writing, and math.
- Contract for social worker J. Tessier for the 2022-2023 school year.
- Notice of Assignment for summer 2022 for N. Benoit, S. Conley, J. Ray, S. Fraser, S. Noury, M. Gaumont, C. Kazangian, H. Legasse, D. Peckham, C. Sulzan, J. Sweet, J. Tessier, T. Theokas, L. West.
- 2/10/22 admin team minutes including summer planning and references to funding and staffing for summer 2022 programming and targeting students that qualify for ESY, were in Title I during the school year, and other students recommended by teachers.
- Attendance data for summer 2022 for GMS and absence data for LMS schools.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

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.

LEA presented and EP reviewed:

- Documentation of consultation between LEA and Tabernacle Christian School and St. Francis of Assisi Catholic School regarding participation in CARES ESSER equitable services.
- Communications between LEA and Tabernacle Christian School and St. Francis of Assisi Catholic School regarding the provision of equitable services.
- Order and shipping confirmation for items ordered by LEA from Amazon.com and shipped to Tabernacle Christian School to include air purifiers and filters for amounts totaling \$2,412.87.
- 1/20/2021 LEA purchase order referencing reimbursement for 15 Chromebooks for the amount of \$4,099.95. along with 9/9/2020 order confirmation for 15 Chromebooks ordered by and shipped to St. Francis School for \$4,192.80.

Findings:

1. The documentation submitted for equitable services demonstrated that the LEA did not comply in all instances with the requirements of *34 CFR 76.665(f)* with regard to maintaining control of CARES Act funds; keeping title to and exercising continuing administrative control of all materials, equipment, and property purchased with CARES Act funds; and providing services with CARES Act funds directly or through a contract with a public or private entity. The documentation showed that the LEA reimbursed St. Francis School for the purchase of 15 Chromebooks.

Evidence of Correction Needed:

1. The LEA must provide detailed Equitable Services Procedures for ensuring that the LEA will maintain control of federal funds in the provision of equitable services to non-public schools and documentation to demonstrate that the LEA has implemented these procedures. The LEA's Equitable Services Procedures must demonstrate the LEA's understanding of federal requirements for the provision of equitable services. In all instances, the LEA must remain in control of the federal funds and maintain title to materials, equipment, and property purchased with federal funds.

Corrective Action Plan Due Date: November 9, 2023

Fully Implemented Corrective Action Plan Due Date: January 9, 2023



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.

LEA presented and EP reviewed an attestation that the LEA continued to pay its employees as required during the period of disruption or closure related to COVID-19.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

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.

EP reviewed the LEA's FY22 Maintenance of Equity data, which indicates that the LEA is exempt from Maintenance of Equity requirement.

Findings: None

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.

LEA presented and EP reviewed:

- Completed form "Proposed ESSER Funded Construction Projects" for middle school project.
- Application for Conceptual Approval for middle school construction project.
- Applications for Conceptual and Final Approval and communications regarding the HVAC/roofing projects.
- Contract between LEA and architect for work at middle school.
- 2/28/22 contract between LEA and North Branch Construction, Inc. for work at middle school. The guaranteed maximum price is listed as \$5,983,986.
- 4/13/22 Guaranteed Maximum Price Amendment for the contract sum of \$6,128,406.
- 5/4/23 letter from North Branch Construction stating compliance with Davis-Bacon Act wage requirements.
- Picture of Davis-Bacon Act Employee Rights poster.
- Application and Certificate of Payment for the amount of \$715,521.41.
- General Decision Number: NH20220021 prevailing wages for Hillsborough County 1/7/2022.
- Payroll documentation for electricians at Litchfield Middle School for week ending 6/25/22; rates of pay meet Davis-Bacon Act required wages.
- Certified Payroll Reports for the week ending 7/9/22 and 7/16/22 from subcontractor Northern Peabody LLC for work done at Litchfield Middle School for sheet metal workers.
- Clarification from American Sheet Metal regarding wages paid to apprentice sheet metal worker De La Cruz.
- 6/30/87 warranty deed for land on Pinecrest Rd. and McElwain Drive granted to the LEA.
- Performance Bond and Payment Bond for the amount of \$6,128,406 for project at Litchfield Middle School.
- 8/17/22 Alterations and Renovations permit for work for \$6,128,406 from Town of Litchfield, NH.
- 7/7/22 mechanical permit, 6/29/22 electrical permit, and 6/23/22 plumbing permit.
- SF-424D Assurances – Construction Programs signed by the Superintendent.
- Architectural plans from Windy Hill Associates for work at Litchfield Middle School.
- The LEA's written procedures for procurement, equipment/inventory management, and record retention

Findings: None

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 119065 Reimbursement Requested July 2022 The LEA submitted a reimbursement request for the amount of \$382,572.29 for HVAC upgrades. LEA presented and EP reviewed a check from LEA to North Branch Construction for HVAC work for the amount of \$382,572.29, which matches the reimbursement request amount.

ARP ESSER Activity 119061 Reimbursement Requested July 2022 The LEA submitted a reimbursement request for the amount of \$14,823.16 for summer learning academy staff. LEA presented and EP reviewed the LEA's 7/2022 Detail Distribution Report for staff salary and benefits for summer work for amounts totaling \$14,823.16, which matches the reimbursement request amount.

CRRSA ESSER Activity 102913 Reimbursement Requested July 2022 The LEA submitted a reimbursement request for the amount of \$332,949.12 for HVAC upgrades. LEA presented and EP reviewed a contract with North Branch Construction for HVAC work and a 7/14/22 check from LEA to North Branch Construction for the amount of \$332,949.12, which matches the reimbursement request amount.

CARES ESSER Activity 98350 Reimbursement Requested October 2022 The LEA submitted a reimbursement request for the amount of \$2,412.87 for equitable services for Tabernacle Christian School. LEA presented and EP reviewed order and shipping confirmation for items ordered by LEA from Amazon.com and shipped to Tabernacle Christian School to include air purifiers and filters for amounts totaling \$2,227.88 and \$184.99; a purchase order from LEA to Master Card for air purification system set ups for Tabernacle Christian School for \$2,412.87; and LEA accounts payable warrant detail report including supplies amount of \$2,412.87, and Citizens Bank information including the payments to Amazon.com.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

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

LEA Name:

Name of person completing this form

Date

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 January 9, 2024.

Equitable Services Finding 1: The documentation submitted for equitable services demonstrated that the LEA did not comply in all instances with the requirements of 34 CFR 76.665(f) with regard to maintaining control of CARES Act funds; keeping title to and exercising continuing administrative control of all materials, equipment, and property purchased with CARES Act funds; and providing services with CARES Act funds directly or through a contract with a public or private entity. The documentation showed that the LEA reimbursed St. Francis School for the purchase of 15 Chromebooks.

Equitable Services Corrective Action 1:

Equitable Services Evidence 1:

Evidence Submission presented by

Superintendent

Date