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February 22, 2024

Julie King
Superintendent, SAU 3
183 Hillside Avenue
Berlin, NH 03570

Dear Superintendent King:

This letter is to summarize and report on the July 18, 2023 FY23 ESSER programmatic monitoring of Berlin 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 programmatic ESSER monitoring at Berlin School District 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	Met Requirements	2	N/A	N/A
2. Learning Loss	Met Requirements	3	N/A	N/A
3. Equitable Services	Met Requirements	4	N/A	N/A
4. Continued Payment	Met Requirements	4	N/A	N/A
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	Findings (2)	5	3/22/2024	5/22/2024
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
Program Specialist, COVID-19 Education Programs

Cc: Lisa Mercier, NHED Administrator of Policy & Operations
Marion Moore, Business Administrator, SAU 3

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

**SAU 3 Berlin School District (“LEA”)
Monitoring Review Date: 7/18/2023**

**Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: February 22, 2024**

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:

- Description from Use of Funds plan regarding solicitation of stakeholder input on planning for reopening and use of funds through surveys, board meetings, admin meetings, positional letters received; description states that the survey was open to all community members; students’ primary feedback was that they wanted to be in school and wanted enhanced summer program; staff and unions supported building enhancements, stipends for extra staff work, and enhanced summer programming.
- Invitation to Berlin school community to complete survey and data on survey results and lessons learned to include sample of comments from participants.
- Document showing departments’ brainstormed ideas for summer programming to include summer writing program, “real life” interdisciplinary course, project-based activities, remediation and enrichment, making programming appealing for disengaged students, bowling, and foreign languages for middle school students.
- 5/15/20 Berlin Leadership Team minutes, which include information on parent and teacher feedback on remote learning; feedback states that students can be connected with local mental health supports to provide additional services to families; paraprofessionals are supporting food service program and busses are delivering food to families; focus on the importance of mental health for students and staff; discussion of remote model for ESY programming.
- 8/19/21 school board minutes, which include update on ARP ESSER funds and reference plans to use funds for summer program, reading program, academic hiring, HVAC, roofing, outside learning station; 2/18/22 Berlin leadership team agenda, which includes reference to planning for use of ARP ESSER funds; 2/17/22 school board agenda, which references approval of ARP ESSER Use of Funds six-month update.
- Needs planning spreadsheet, which shows needed ELC tier 2 and 3 behavior services and social worker and the intention to designate ESSER III funding for these needs.

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:

- 10/22 data packet for needs assessment, which shows SBAC/SAS proficiency data for 2014-2022; SBAC growth compared to state growth; NWEA math and reading spring testing data 2006-2022; NWEA growth data fall to spring; documented changes/factors for data; PSAT and SAT data for 2018/2019-2021/2022; dropout



rates for high school, retention data; Title I data; suspension data; harassment and bullying incidents data; social worker data; and homelessness data.

- Funds planning spreadsheet to include ESSER I, ESSER II, and ARP ESSER balance information.
- Survey responses regarding important priorities of teachers/staff, parents, and community members, including social/emotional/mental well-being, programs to address learning loss, and technology equipment and access.
- 4/18/22 contract for social worker A. Michaud hired for the school year 2022-2023.
- 7/1/20-7/1/23 LEA Earnings History showing teachers’ earnings from work funded by ESSER III.
- Attendance data for 2019-2021 summer programs for ESY, Northern Human Services Community Service Center, and camp.
- 7/22/22 school board minutes, which include update on summer program and reference meetings with building engineers and contractors; 5/20/21 school board minutes, which include information about enhanced summer program focused on academic remediation.
- Explanation regarding the use of assessment data to determine academic needs; data is analyzed by teachers and administrators to determine gaps; leadership team looked at grade level and school-wide data and discussed needs; the use of grant funds was a discussion topic at several admin and board meetings.

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:

- Equitable Services assurances indicating that Unity Christian School declined to participate in CARES-ESSER equitable services; Affirmation of Consultation was signed by the non-public school.
- Email communications between LEA and Unity Christian School regarding equitable services; email from J. Buteau states that the school had refused prior services and that the school’s board was inquiring about additional funding option; narrative explanation from LEA clarifying that the LEA spoke with J. Buteau over the phone regarding the availability of ESSER I equitable services to Unity Christian School and that the school declined services at that time. LEA stated that the subsequent email from J. Buteau inquiring about additional funding options was received around the time that ESSER II was released.

Findings: None

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.

LEA presented and EP reviewed:

- 7/11/23 attestation letter signed by the Superintendent stating that the LEA continued to pay employees as required during the period of disruptions and closures 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: 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.

LEA presented and EP reviewed:

- 10/5/21 Invitation to Bid and Bid Opening Attendance Sheet showing three quotes received from vendors for Berlin Middle/High School and Berlin Elementary School roof replacement project; 10/15/21 bid from TeamCraft Roofing; 10/19/21 bid from Corolla; 10/19/21 bid from The Imperial Company.
- 10/21/21 signed agreement between LEA and The Imperial Company; site safety plan from The Imperial Company; 11/16/21 notice of intent to award from LEA to The Imperial Company.
- 12/21/21 contract between LEA and Imperial Roofing; the contract does not appear to contain all federal terms.
- Communications regarding Davis-Bacon poster and picture of place where the poster had been hanging; email communication states that LEA could not find pictures of the poster and indicated that it was posted in the location where all of the workers gathered each day and that it remained posted throughout the project.
- 7/9/22, 7/16/22, and 7/23/22 payroll documentation for construction work at Berlin Middle High School, which shows roofers were paid above prevailing wage.
- Architecture plans for elementary and middle/high school roofs.



- City of Berlin charter, which states that the general management and control of the public schools and of the buildings and property pertaining thereto shall be vested in the school board.
- The Imperial Company Payment Bond for \$1,890,000 for the middle/high school roof project.
- LEA’s Federal Funds Inventory Management procedure.
- LEA’s Data/Records Retention, Purchasing, and Administration of Federal Grant Funds procedures.
- Assurance letter from the City Manager stating the following: “the City of Berlin will maintain undisturbed use and possession of each building undergoing ESSER-funded construction for the useful life of the construction or 50 years, whichever is longer, in order to meet the requirements of 34 CFR 75.603.”

Findings:

1. The LEA did not provide assurances from the City of Berlin sufficient to demonstrate that the district will maintain undisturbed use and possession of each building undergoing ESSER-funded construction for the useful life of the construction or 50 years, whichever is longer, in order to meet the requirements of 34 CFR 75.603. The assurance letter from Berlin’s City Manager states that the city—not the district—will maintain undisturbed use and possession of the buildings.
2. The LEA did not submit a Performance Bond for 100% of the contract price for the middle/high school roof project. Although the LEA submitted the Payment Bond for this project, the Performance Bond was not provided.

Evidence of Correction Needed:

1. The LEA must submit assurances from the City of Berlin to demonstrate that the district will maintain undisturbed use and possession of the buildings undergoing ESSER-funded construction for the useful life of the construction or 50 years, whichever is longer.
2. The LEA must submit a Payment Bond for 100% of the contract price for the middle/high school roof project.

Corrective Action Plan Due Date: 3/22/2024

Fully Implemented Corrective Action Plan Due Date: 5/22/2024

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 126388 Reimbursement Requested April 2023: The LEA submitted a reimbursement request for \$15,200.10 for a social worker. LEA presented and EP reviewed 4/18/22 contract for social worker A. Michaud for 2022-2023 school year; LEA voucher form for wages and benefits paid to A. Michaud April 2023 for \$4,891.97; LEA voucher form for health and dental costs paid for A. Michaud for \$10,140.13; LEA’s Earnings History showing amounts earned by A. Michaud totaling \$89,530 for teacher salary and summer salary; and grant history drill down chart showing amounts for salary, health insurance, FICA, and retirement totaling \$73,974.11.

ARP ESSER Activity 121359 Reimbursement Requested April 2023: The LEA submitted a reimbursement request for \$99,520 for the purchase of a bus. LEA presented and EP reviewed 3/28/22 purchase order from LEA to W. C. Cressey & Son for school bus purchase for \$99,520; 7/18/23 invoice from Brian Cressey for \$99,520 with the vehicle described as 2024 Freightliner; 4/21/23 check paid from LEA to W.C. Cressey & Son for \$99,250; 1/5/22

invitation to quote for school bus; 1/27/22 quote from Thomas Built Buses for school bus; and 1/17/22 quote from Dattco Sales & Service for school bus.

CRRSA ESSER Activity 145183 Reimbursement Requested May 2023: The LEA submitted a reimbursement request for \$1,611,908.43 for Berlin Middle High School roof replacement. LEA presented and EP reviewed 12/21 contract between LEA and Imperial Roofing; architecture plans for elementary and middle/high school roofs; LEA's account debits to the Imperial Company for \$31,108.43; correspondence from NHED regarding moving the activity from ESSER III to ESSER II; 1/18/22 check paid from LEA to Imperial for \$1,064,950; 1/7/22 purchase order from LEA to Imperial for \$1,064,950 for roofing materials and supplies; 12/22/21 payment application for \$1,064,950; 4/21/22 check paid to Imperial for \$127,300; 4/21/22 purchase order to Imperial for \$127,300 for roofing materials and supplies; 3/23/22 payment application from Imperial for \$127,300; 4/28/22 check paid to Imperial for \$64,600; 4/28/22 purchase order to Imperial for \$64,600 for roofing materials and supplies; 4/25/22 payment application from Imperial for \$64,600; 6/20/22 check paid to Imperial for \$49,400; 6/21/22 purchase order to Imperial for \$49,400 for roofing materials and supplies; 6/20/22 payment application from Imperial for \$49,400; 7/21/22 check paid to Imperial for \$274,550; 7/27/22 purchase order to Imperial for \$274,550 for roofing project; 7/21/22 payment application from Imperial for \$274,550; 9/5/22 check paid to Imperial for \$181,005.40 along with clarification that \$31,108.43 of this amount was transferred to ESSER II on 5/31/23; 9/2/22 purchase order to Imperial for \$181,005.40 for roofing project and 8/26/22 payment application for \$181,005.40.

CARES ESSER Activity 99493 Reimbursement Requested October 2022: The LEA submitted a reimbursement request for \$17,902.84 for cleaning supplies and filters. LEA presented and EP reviewed LEA's accounting report showing \$17,902.84 spent 10/2022 on Trane merv-13 filters/FW Webb along with a note indicating that these are September expenses; 9/19/22 purchase order from LEA to Clean-O-Rama for supplies totaling \$17,902.84; 9/19/22 purchase order from LEA to Clean-O-Rama detailing supplies purchased (door mats, stair mats, gym mats); 9/2/22 invoice from Clean-O-Rama to LEA for total of \$18,857.84 along with calculations from LEA that identify the amounts related to CARES-ESSER as \$17,902.84; 10/10/22 check paid from LEA to Clean-O-Rama for \$18,857.84.

CARES ESSER Activity 126385 Reimbursement Requested October 2022: The LEA submitted a reimbursement request for \$4,200 for curricular materials for math and reading. LEA presented and EP reviewed 7/15/22 purchase order from LEA to 95 Percent Group Inc. for purchase of Grade K, Grade 1, and Grade 3 virtual product training and virtual product for \$4,200 along with the 7/13/22 quote for this purchase; 9/1/22 invoice for \$2,800 from 99 Percent Group to LEA for Grade 1 and Grade 3 products; 9/26/22 invoice for \$1,400 from 99 Percent Group to LEA for Grade K products; and 10/10/22 check paid by LEA to 99 Percent Group for \$4,200.

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:

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 May 22, 2024.

Construction Finding 1: The LEA did not provide assurances from the City of Berlin sufficient to demonstrate that the district will maintain undisturbed use and possession of each building undergoing ESSER-funded construction for the useful life of the construction or 50 years, whichever is longer, in order to meet the requirements of 34 CFR 75.603. The assurance letter from Berlin’s City Manager states that the city—not the district—will maintain undisturbed use and possession of the buildings.

Construction Corrective Action 1:

Construction Evidence 1:

Construction Finding 2: The LEA did not submit a Performance Bond for 100% of the contract price for the middle/high school roof project. Although the LEA submitted the Payment Bond for this project, the Performance Bond was not provided.

Construction Corrective Action 2:

Construction Evidence 2:

Evidence Submission presented by

Superintendent

Date