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February 14, 2024

Jennifer Crawford
Superintendent, SAU 34
78 School Street
Hillsborough, NH 03244-4870

Dear Superintendent Crawford:

This letter is to summarize and report on the June 2, 2023 FY23 ESSER programmatic monitoring of Hillsboro-Deering Cooperative 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 Hillsboro-Deering Cooperative 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	2-3	N/A	N/A
3. Equitable Services	Finding (1)	3	N/A	N/A – Procedures Corrected
4. Continued Payment	Met Requirements	4	N/A	N/A
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	Findings (3)	4-7	3/14/2024	5/14/2024
Activity Review	Relevant findings addressed in Sections 3 and 6.	7-8	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 for Policy & Operations
Grant Geisler, Business Administrator, SAU 34



FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

**SAU 34 Hillsboro-Deering School District (“LEA”)
Monitoring Review Date: 6/2/23**

**Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: February 14, 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:

- 12/6/21 school board meeting minutes, which reference ESSER report and HVAC projects; 2/21/22 school board meeting minutes, which reference ESSER consultation survey and HVAC projects and include ESSER consultation survey results as of 2/16/21. Survey went to students, family, staff, community members, and administrators.
- 6/7/21 school board minutes, which reference project plans/engineering and school plan committee funded by ESSER; 4/19/21 school board minutes, which reference ESSER update including reference to looking at five-year maintenance plan regarding potential projects.
- 9/21/20 school board meeting minutes, which reference PPE/supplies status, CARES Act spending, technology needs. Minutes state that there are 208 open technology help tickets regarding hardware, software, Chromebooks, projectors. Minutes reference consideration of raising substitute pay rates. Minutes include references to assessment and testing for analyzing where students are after remote learning.
- 8/17/20 school board meeting minutes, which include update on CARES spending (PPE, technology, network upgrades, cleaning supplies); 8/3/20 school board minutes, which reference cleaning procedures, reviewing guidance from CDC, reopening plan details; 6/21/21 school board meeting minutes, including ESSER grant update and assessment results.
- 8/3/20 re-entry plan, including information about the planning process and summary of survey data; 1/11/23 and 3/9/22 Use of Funds Plans.

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:

- LEA’s Local Decision Pandemic Response Mitigation Matrix, which was a guide for planning and making decisions regarding mitigation strategies.
- 8/16/21 school board meeting minutes, which show ESSER update, including implemented activities such as increased bandwidth and social/emotional learning supports.
- Presentation made to school board regarding ESSER funds, which lists budgeted ESSER activities, including Operation Lunch Box, staff hiring, after-school supports, software, technology, furniture, HVAC, assessment, hiring a part-time Social & Emotional Assistant to help students that require temporary support outside of the regular classroom, hire certified/licensed mental health professional, and outdoor classroom space.



- 6/21/21 school board minutes, which include ESSER update. School board minutes include math, reading, ELA assessment results for Fall 2020/spring 2021. The “Next Steps” listed include “Looking at the data in conjunction with the SEL work being done across the district.”
- 2020-2021 Re-entry Plan, which includes information regarding special education coordinators and plans to reach out to families of students with IEPs and references steps taken to provide emotional supports.
- 10/3/2022 activity agreement between LEA and S. Brown for MS Afterschool Academic Support position; 11/29/2022 activity agreement between LEA and C. Mallinger for MS Afterschool Academic Support position; 10/3/2022 activity agreement between LEA and S. Martin for MS Afterschool Academic Support position.
- Google Doc sample of three middle school teachers’ after-school tutoring session lists.

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:

- Email communications between the LEA and Wediko School regarding the availability of equitable services funds and the use of this allocation for retention bonuses; communications indicate that the Wediko School will bill the LEA for the lump sum and disburse retention stipends through the school’s payroll system.
- Revised equitable services procedures outlining the district’s policy for maintaining control of federal funds used for equitable services to include maintaining title to all materials, equipment, and property purchased with federal funds and stating that no payments from the equitable services portion of any federal funds may be paid directly to a non-public school.

Findings:

1. The LEA did not comply 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 paid the Wediko School directly for retention stipends to be distributed through the non-public school’s payroll system. In providing equitable services, an LEA must pay stipends directly to non-public school staff.

Evidence of Correction Needed: N/A. In response to the draft report, the LEA submitted revised equitable services procedures outlining the district’s policy for maintaining control of federal funds used for equitable services. The LEA is reminded to follow these equitable services procedures on an ongoing basis.

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:

- 3/31/2020 school board meeting minutes including a motion to extend employee pay during the shutdown through May 4, 2020; motion passed.
- Attestation letter signed by the Superintendent stating that the LEA continued to pay its employees as required during the period of any disruptions or 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:

- Tax assessment documentation for Hillsboro-Deering Elementary School, Hillsboro-Deering Middle School, and Hillsboro-Deering High School showing that Hillsboro-Deering School District is the owner of the school buildings.
- The LEA's procedures for procurement, equipment/inventory management, and maintenance of records related to federal procurement.
- An explanation as follows: "We do not have photos of the Davis-Bacon poster and applicable prevailing wage decision posted at construction sites. While I'm confident our contractors complied with the requirement, we did not maintain photographic evidence and there are no active construction sites."

In addition, the LEA submitted project-specific documentation as follows:

Hillsboro-Deering Elementary School Outdoor Learning Project (ARP ESSER Activity 123160)



- 4/1/22 site and landscape construction plan set for Hillsboro-Deering Elementary School.
- 6/14/22 signed agreement between LEA and Terrain Planning & Design LLC for \$305,404 for new landscape elements at Hillsboro-Deering Elementary School. The agreement does not include an extensive list of federal terms.
- Performance Bond from Travelers Casualty and Surety Company of America for \$306,000 for construction contract with Terrain Planning & Design LLC; no payment bond was included in the documentation.
- 6/23/22 invoice from Terrain Planning & Design LLC to LEA for \$122,161.60 for classroom and courtyard entry.
- Certified Payroll Reports for the weeks ending 7/9/22, 7/16/22, 7/23/22, 8/6/22, 8/13/22, 8/20/22, and 8/27/22 from Bryan M. Fournier Landscaping & Irrigation, LLC including wages for operator, foreman, assistant foreman, laborers, and truck driver. The wage rates listed for laborer M. Fleming appear to be below the prevailing wage rate.

Hillsboro-Deering Elementary School HVAC Project (Rooms 136-143, ARP ESSER Activity 121556)

- Architectural drawings and building permit related to work on first floor maintenance wing at Hillsboro-Deering Elementary School.
- 4/1/22 contract between LEA and Siemens Industry, Inc. for \$1,132,706 for air conditioning and ventilation improvement at Hillsboro-Deering Elementary School.
- Performance Bond and Payment Bond from Liberty Mutual Insurance Company for \$1,132,706 for construction contract with Siemens Industry, Inc.
- 3/10/22 proposal by Granite State Plumbing & Heating for \$468,178 for piping labor services for maintenance wing work. The proposal references Davis-Bacon wage rates but does not include an extensive list of federal terms.
- 3/22/22 invoice from Siemens to LEA for \$412,650 for work performed on the installation of BME1 BAU Hillsboro Maintenance Wing.
- 7/15/22 Application and Certificate for Payment from Granite State Plumbing & Heating, LLC for \$140,453.40.
- 7/15/22 Application and Certificate for Payment from Granite State Plumbing & Heating, LLC for \$20,715.
- Certified Payroll Report for the week ending 8/28/22 from Granite State Plumbing & Heating LLC. The workers are all listed as “construction” with varying rates of pay, and more information is needed to determine if these jobs and wages match up with the wage decision.

Hillsboro-Deering Elementary School HVAC Project (Rooms 122-134, CRRSA ESSER Activity 123162 and ARP ESSER Activity 121557)

- Architectural drawings and building permit related to work on air quality improvements in Hillsboro-Deering Elementary School Classrooms 122-134.
- 3/16/22 contract between LEA and Siemens Industry, Inc. for \$992,633 for elementary school electric wing.
- Performance Bond and Payment Bond from Liberty Mutual Insurance Company for \$992,633 for construction contract with Siemens Industry, Inc.
- 3/10/22 proposal by Granite State Plumbing & Heating for \$69,050 for piping labor services for electric wing work. The proposal references Davis-Bacon wage rates but does not include an extensive list of federal terms.
- 8/17/22 invoice from Siemens to LEA for \$275,200 for work performed on the installation of BME1 BAU Hillsboro Maintenance Wing.
- Certified Payroll Report for the week ending 8/27/22 from Eastern Vent Systems, LLC including wages for sheet metal work. One person, S. Perrino, appears to have been paid at a rate that is below the prevailing wage.

Hillsboro-Deering Elementary School Roof Project (CRRSA ESSER Activities 121579,121589 and 123148)



- 3/29/22 signed bid document between LEA and B.R. Jones Roofing Company for Hillsboro-Deering Elementary School East Wing roof for \$130,570. The bid document does not include federal terms.
- 3/29/22 signed bid document between LEA and B.R. Jones Roofing Company for Hillsboro-Deering Elementary School Haslett Wing – Work Shop Roof Area for \$207,580. The bid document does not include federal terms.
- 8/19/22 invoice from BR Jones Roofing Company to LEA for roofing activities for \$159,793.33.
- Payroll Report for the week ending 8/20/22 from BR Jones Roofing Company including wages paid for roofing work; the documentation indicates that the roofers were paid above the prevailing wage rate.

Hillsboro-Deering Middle School HVAC Project (CARES ESSER Activity 105448 and CRRSA ESSER Activity 117081)

- 12/17/21 signed agreement between LEA and Precision Temperature Control for middle school coil/condenser replacement for \$23,350. The agreement references NH state prevailing wage but does not include an extensive list of federal terms.
- Certified Payroll Report for the week ending 5/15/22 from Precision Temperature Control, Inc. including wages for pipefitters; the documentation indicates that the pipefitters were paid above the prevailing wage rate.
- 6/30/22 invoice from Precision Temperature Control LLC to LEA for \$25,360 for condenser and coil replacement project for the middle school.

Hillsboro-Deering High School Hot Water Heater Project (CRRSA ESSER Activity 105443)

- Architectural drawing related to replacement of domestic water heating system at Hillsboro-Deering High School.
- 9/14/23 contract between LEA and Siemens Industry, Inc. for \$242,403 for maintenance upgrades to existing domestic hot water system at Hillsboro-Deering High School and 9/15/23 amendment to contract reducing the price to \$242,147.76.
- 12/14/21 invoice from Siemens to LEA for \$242,147.76.
- Certified Payroll Report for the week ending 8/22/21 from Northern Peabody LLC including wages for foreman and apprentice.

Findings:

1. In several instances, the LEA did not submit formal contracts that include all required elements for federally funded work. The following contracts do not include required federal terms:
 - 6/14/22 signed agreement between LEA and Terrain Planning & Design LLC for \$305,404 (ARP ESSER Activity 123160).
 - 3/10/22 proposal by Granite State Plumbing & Heating for \$468,178 (ARP ESSER Activity 121556).
 - 3/10/22 proposal by Granite State Plumbing & Heating for \$69,050 (CRRSA ESSER Activity 123162 and ARP ESSER Activity 121557).
 - 3/29/22 signed bid documents between LEA and B.R. Jones Roofing Company for \$130,570 and \$207,580 (CRRSA ESSER Activity 123162 and ARP ESSER Activity 121557).
 - 12/17/21 signed agreement between LEA and Precision Temperature Control for \$23,350 (CARES ESSER Activity 105448 and CRRSA ESSER Activity 117081)
2. The LEA did not submit a payment bond on the part of the contractor for 100% of the contract price for Hillsboro-Deering Elementary School Outdoor Learning Project (ARP ESSER Activity 123160).



3. In several instances, it is unclear from the documentation whether contractors paid prevailing wages to some workers for construction projects:
 - In the Certified Payroll Report for the week ending 8/28/22 from Granite State Plumbing & Heating, the workers are all listed under the general category of "construction" with varying rates of pay.
 - In the Certified Payroll Report for the week ending 8/27/22 from Eastern Vent Systems, one sheet metal worker, S. Perrino, appears to have been paid at a rate that is below the prevailing wage.
 - In the Certified Payroll Reports for the weeks ending 7/9/22, 7/16/22, 7/23/22, 7/30/22, 8/6/22, 8/13/22, 8/20/22, and 8/27/22 from Bryan M. Fournier Landscaping & Irrigation, the wage rates listed for laborers M. Fleming and J. Dubrulle appear to be below the prevailing wage rate.

Evidence of Correction Needed:

1. The LEA must submit documentation to demonstrate that the LEA complied with federal procurement requirements for each contract listed in Finding 1 above, including evidence to demonstrate that the LEA followed the applicable allowable method of procurement for each contract in accordance with the LEA’s procurement procedures.
2. The LEA must submit the payment bond on the part of the contractor for 100% of the contract price for Hillsboro-Deering Elementary School Outdoor Learning Project (ARP ESSER Activity 123160).
3. The LEA must submit explanations and any relevant documentation from the contractors to further describe the job titles and associated wages paid to workers noted with questions in Finding 3 above and evidence to demonstrate restitution paid for prevailing wage errors, if applicable.

Corrective Action Plan Due Date: 3/14/2024

Fully Implemented Corrective Action Plan Due Date: 5/14/2024

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 121557 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$530,200 for HVAC upgrades. LEA presented and EP reviewed 9/14/22 payment from LEA to Siemens Industry, Inc. for \$255,000 and \$275,000; 8/17/22 Progress Invoice for the requisition amount of \$275,200 from Siemens for work completed on the installation of the BMEI BAU Hillsboro Electric Wing; 7/20/22 Progress Invoice for the requisition amount of \$255,000 for work completed on the installation of Hillsboro Electric Wing; 12/29/22 general journal entry to realign costs from ESSER III to ESSER II, which shows that the LEA moved \$71,538.63 from ESSER III to ESSER II; 3/16/22 Siemens proposal for elementary school electric wing; signature page of the proposal accepted 3/22/22 by the LEA (not signed by Siemens) for \$992,633; proposal clarifications and exclusions state that the proposal includes a Performance Bond and a Payment Bond; proposal states that it includes labor rates per federal Davis Bacon requirements as of the issued 2/21/21 published decision.

ARP ESSER Activity 123160 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$30,540 for outdoor learning areas. LEA presented and EP reviewed 9/14/22 check from LEA to Terrain Planning & Design LLC for \$30,540.40; 8/2/22 invoice from Terrain Planning & Design for construction management services for \$30,540; agreement between LEA and Terrain Planning & Design LLC for outdoor classroom elements with a project budget of \$305,404.

CRRSA ESSER Activity 123162 Reimbursement Requested December 2022: The LEA submitted a reimbursement request for \$71,538.63 for HVAC upgrades; the LEA stated that this activity is related to ARP ESSER Activity



121557; 12/29/22 general journal entry to realign costs from ESSER III to ESSER II shows that the LEA moved \$71,538.63 from ESSER III to ESSER II; Siemens proposal for elementary school electric wing; Signature page of the proposal accepted 3/22/22 by the LEA (not signed by Siemens) for \$992,633; proposal clarifications and exclusions state that the proposal includes a Performance Bond and a Payment Bond; proposal states that it includes labor rates per federal Davis Bacon requirements as of the issued 2/21/21 published decision.

CRRSA ESSER Activity 117081 Reimbursement Requested December 2022: The LEA submitted a reimbursement request for \$54,259 for HVAC upgrades. LEA presented and EP reviewed check from LEA to Precision Temperature Control for \$58,009; calculation indicating that some of the cost in this check was related to ARP ESSER Activity 121556; 9/12/22 purchase order for the amount of \$58,009 which includes three amounts for the condenser and coil replacement project; 6/30/22 invoice from Precision Temperature Control for \$21,993 for the condenser and coil replacement project; 6/30/22 invoices from Precision Temperature Control for \$18,008 for the condenser and coil replacement project; 12/8/22 general journal entry indicating that an invoice was paid from an incorrect account number and showing a \$3,750 debit from CARES ESSER and a \$3,750 credit to CRRSA ESSER.

CARES ESSER Activity 132028 Reimbursement Requested August 2022: The LEA submitted a reimbursement request for \$15,253.08 for equitable services for The Home for Little Wanderers/Wediko School. LEA presented and EP reviewed 8/25/22 check paid from LEA to The Home for Little Wanderers for \$15,253.08; 8/22/22 purchase order issued to Wediko Children’s Services for \$15,253.08; and 8/22/22 invoice from The Home for Little Wanderers to the LEA for \$15,253.08 with the description of “Retention Bonuses for Wediko School, Retention Payments for Staff through CARES-ESSER.” An administrative control finding regarding this equitable services activity is addressed in the Equitable Services section of this report on page 3.

Findings: Relevant findings addressed in Equitable Services and Construction sections of this report.

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 14, 2024.

Construction Finding 1: In several instances, the LEA did not submit formal contracts that include all required elements for federally funded work.

Construction Corrective Action 1:

Construction Evidence 1:

Construction Finding 2: The LEA did not submit a payment bond on the part of the contractor for 100% of the contract price for Hillsboro-Deering Elementary School Outdoor Learning Project (ARP ESSER Activity 123160).

Construction Corrective Action 2:

Construction Evidence 2:

Construction Finding 3: In several instances, it is unclear from the documentation whether contractors paid prevailing wages to some workers for construction projects.

Construction Corrective Action 3:



New Hampshire

Department of Education

Construction Evidence 3:

Evidence Submission presented by

Superintendent

Date