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Commissioner



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March 15, 2024

James Doig
Superintendent Designee, SAU 61
35 School Street
Farmington, NH 03835

Dear Superintendent Designee Doig:

This letter is to report on the August 17, 2023 FY23 ESSER programmatic monitoring of Farmington School District. I want to thank your team for the cooperation and hard work leading up to the monitoring.

Enclosed is a comprehensive summary on the FY23 programmatic ESSER monitoring at Farmington 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	Findings (2)	2	4/15/2024	6/17/2024
2. Learning Loss	Findings (4)	2-3	4/15/2024	6/17/2024
3. Equitable Services	Findings (3)	3-4	4/15/2024	6/17/2024
4. Continued Payment	Finding (1)	4	4/15/2024	6/17/2024
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	Findings (6)	5	4/15/2024	6/17/2024
Activity Review	Findings (2)	5-7	4/15/2024	6/17/2024

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,

Handwritten signature of Ellen C. Podgorski in cursive.

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

Cc: Lisa Mercier, NHED Administrator of Policy & Operations
Stacy Lauze, Chair, Farmington School Board

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

SAU 61 Farmington School District (“LEA”)
Monitoring Review Date: 8/17/2023

Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: 3/15/2024

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.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not submit documentation of stakeholder involvement in determining allowable, reasonable, and necessary activities.
2. The LEA did not submit documentation demonstrating how the LEA researched expenditures and determined these expenditures to be evidence-based efforts to prevent, prepare for, or respond to COVID-19.

Evidence of Correction Needed:

1. The LEA must submit documentation of stakeholder involvement in determining allowable, reasonable, and necessary activities. Examples of documentation that could be submitted to meet this requirement include meeting agendas, minutes showing stakeholders' input, survey results, and technical assistance provided to stakeholders.
2. The LEA must submit documentation demonstrating how the LEA researched expenditures and determined these expenditures to be evidence-based efforts to prevent, prepare for, or respond to COVID-19. Examples of documentation that could be submitted to meet this requirement include meeting minutes, written communications showing consideration of expenditures, quotes for products and services, and research on evidence-based activities.

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan Due Date: 6/17/2024

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.

- Memorandum of Agreement between LEA and G. Hardy for literacy interventionist position for 8/30/21-6/30/22.

Findings:

1. The LEA did not submit documentation of stakeholder involvement in determining evidence-based activities to address learning loss.
2. The LEA did not submit documentation demonstrating the LEA’s efforts to address specifically the needs of students disproportionately affected by COVID-19/school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care.

3. The LEA did not submit participation records for programs addressing learning loss (e.g., tutoring, after school, summer programs).
4. The LEA did not submit data analysis of learning loss needs, progress, and evaluation results from ESSER-funded activities.

Evidence of Correction Needed:

1. The LEA must submit documentation of stakeholder involvement in determining evidence-based activities to address learning loss. Examples of documentation that could be submitted to meet this requirement include meeting agendas, minutes showing stakeholders' input, surveys, and technical assistance provided to stakeholders.
2. The LEA must submit documentation demonstrating the LEA's efforts to address specifically the needs of students disproportionately affected by COVID-19/school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care. Examples of documentation that could be submitted to meet this requirement include meeting agendas, minutes showing stakeholders' input, surveys, and technical assistance provided to stakeholders.
3. The LEA must submit participation records (e.g., attendance records) for programs addressing learning loss (e.g., tutoring, after school, summer programs).
4. The LEA must submit data analysis of learning loss needs, progress, and evaluation results from ESSER-funded activities. Examples of documentation that could be submitted to meet this requirement include assessment data showing needs, charts showing progress, outcomes data showing results, program evaluations, and written analysis.

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan Due Date: 6/17/2024

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.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not submit documentation of communications and agreements between the LEA and non-public schools detailing the terms of ESSER I equitable services provision and methods used to identify needs.
2. The LEA did not submit documentation demonstrating that agreed-upon ESSER I equitable services were provided.
3. The LEA did not submit documentation demonstrating that the LEA made multiple attempts to contact non-responsive non-public schools.

Evidence of Correction Needed:

1. The LEA must submit documentation of communications and agreements between the LEA and non-public schools detailing the terms of ESSER I equitable services provision and methods used to identify needs. Examples of documentation that could be submitted to meet this requirement include meeting minutes, written communications discussing needs, and survey results.



2. The LEA must submit documentation demonstrating that agreed-upon ESSER I equitable services were provided. Examples of documentation that could be submitted to meet this requirement include receipts for purchases and copies of third-party contracts with service providers.
3. The LEA must submit documentation demonstrating that the LEA made multiple attempts to contact non-responsive non-public schools. Examples of documentation that could be submitted to meet this requirement include written communication efforts (at least three attempts).

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan Due Date: 6/17/2024

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.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not submit an attestation letter signed by the Superintendent stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Evidence of Correction Needed:

1. The LEA must submit an attestation letter signed by the Superintendent stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan Due Date: 6/17/2024

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.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not submit a copy of each contract in excess of \$2,000.
2. The LEA did not submit demonstration of compliance with Davis-Bacon requirements.
3. The LEA did not submit the title to the building undergoing ESSER-funded construction to include a copy of the deed or a tax document demonstrating that the LEA owns the building.
4. The LEA did not submit architecture plans and building permits for projects as required.
5. The LEA did not submit written procedures for procurement, equipment/inventory management, and record retention.
6. The LEA did not submit the required Real Property Reporting documentation per 8/9/23, 8/17/23, and 8/31/23 correspondences with the district.

Evidence of Correction Needed:

1. The LEA must submit a copy of each contract in excess of \$2,000.
2. The LEA must submit documentation of compliance with Davis-Bacon requirements to include the following:
 - A photo of the Davis-Bacon poster posted at the construction site.
 - A photo of the applicable prevailing wage decision (wage rates) posted at the construction site.
 - Salary and payment reports for completed work to demonstrate payment of prevailing wages.
3. The LEA must submit the title to the building undergoing ESSER-funded construction to include a copy of the deed or a tax document demonstrating that the LEA owns the building.
4. The LEA must submit architecture plans and building permits for projects as required.
5. The LEA must submit written procedures for procurement, equipment/inventory management, and record retention.
6. The LEA must submit the required Real Property Reporting documentation to esser.construction@doe.nh.gov and provide evidence of submission.

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan Due Date: 6/17/2024

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 126926 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$21,199.07 for upgrading technology infrastructure. LEA presented and EP reviewed 9/29/22 check from LEA to Mainstay Technologies, 9/21/22 invoice from Mainstay Technologies to LEA for \$2,821.50 for firewall replacement project; 9/27/22 purchase order to Mainstay for \$2,821.50; 9/1/22 invoice from Mainstay to LEA for \$18,377.57 for equipment; quotes from Mainstay for product/services; Mainstay quote references four-year service

warranty; 7/5/22 revised purchase order from LEA to Mainstay for \$18,377.57, which references four-year service warranty amount of \$3,695.43.

ARP ESSER Activity 126923 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$8,252.13 for a literacy interventionist. LEA presented and EP reviewed 5/28/21 Memorandum of Agreement between LEA and G. Hardy for 8/30/21-6/30/22; and employee payment and benefits information for G. Hardy for quarter three of 2022 for amounts totaling \$13,630.97.

CRRSA ESSER Activity 125216 Reimbursement Requested January 2023: The LEA submitted a reimbursement request for \$12,976 for Mainstay Technologies as IT management provider. LEA presented and EP reviewed 12/6/22 check from LEA to Mainstay Technologies for \$15,242.25 referencing \$12,976 for January services and \$2266.25 for final payment; 12/2/22 invoice from Mainstay to LEA for technology services for \$12,976.

CRRSA ESSER Activity 125215 Reimbursement Requested January 2023: The LEA submitted a reimbursement request for \$11,177.53 for School Resource Officer services through the Farmington Police Department. LEA presented and EP reviewed 1/3/23 check from LEA to Farmington Police Department for \$11,777.53 referencing SRO badges, start-up costs, and services; 1/2/23 invoice from Town of Farmington to LEA for \$577 in SRO start-up costs; 12/21/22 purchase order from Town of Farmington to LEA to Neptune Uniforms for \$577; 12/20/22 invoice from Neptune Uniforms to Town of Farmington for \$577; 12/4/22 and 12/20/22 invoices from Town of Farmington to LEA for \$2,147.42 for SRO hours 12/5-12/9/22; timesheets for SRO Webster; 12/11/22 and 12/16/22 invoice from Town of Farmington to LEA for \$2,147.42 for SRO hours 12/12/22-12/16/22; 12/18/22 and 12/24/22 invoices from Town of Farmington to LEA for \$2011.60 for SRO hours 12/19/22-12/23/22; 12/18/22 and 12/24/22 invoices from Town of Farmington to LEA for \$2011.60 for SRO hours 12/26/22-12/30/22; 12/14/22 invoice from Town of Farmington to LEA for SRO start-up cost of \$2,282.49; 11/22/22 purchase order from Town of Farmington to Amazon for \$175.05 for laptop bag, mini display, cables, and docking station along with Amazon order confirmation; 12/12/22 purchase order from Town of Farmington to Tech Soup 2 Nuts LLC for police billable hours, maintenance, and purchases totaling \$699 with service notes referencing work related to SRO; 12/6/22 purchase order from Town of Farmington to Galls for \$903.15; 12/6/22 Galls order confirmation for uniform items and other, which include the item "Sabre Red MK-3 Crossfire Spray" (2) for \$30.36; 12/12/22 purchase order from Town of Farmington to VistaPrint for \$23.39 for business cards; 12/6/22 VistaPrint order details for business cards; 12/16/22 purchase order from Town of Farmington to AAA Police Supply for \$326.95 for uniform items along with the invoice.

CRRSA ESSER Activity 127461 Reimbursement Requested August 2022: The LEA submitted a reimbursement request for \$9,070 for the purchase of a generator. LEA presented and EP reviewed 8/31/22 check from LEA to GC/AAA Fence for \$9,622 for generator fencing, bollard, and cover; 7/29/22 invoice from GC AAA Fences for fence installation, bollard, and cover for \$9,622; 5/6/22 quote for fence installation from GC AAA Fences for \$9,070; 7/4/22 purchase order from LEA to GC AAA Fence for \$9,070 for fence installation; and 8/31/22 purchase order from LEA to GC AAA Fence for \$552 for bollard and cover. The LEA did not submit a contract/agreement for the services provided by GC AAA Fence. This documentation is requested in the Construction section above and is not repeated as a finding in this section.

Findings:

1. ARP ESSER Activity 126926 Reimbursement Requested September 2022/CRRSA ESSER Activity 125216 Reimbursement Requested January 2023: The LEA did not provide a copy of the contract/agreement for the work and services completed by Mainstay Technologies. In addition, the LEA's backup documentation indicates that purchases from Mainstay Technologies included a four-year service warranty amount of \$3,695.43. Costs for services extending beyond the ARP-ESSER period of performance are not allowable under ARP ESSER.
2. CRRSA ESSER Activity 125215 Reimbursement Requested January 2023: The LEA's backup documentation shows that one of the supplies purchased for the school resource officer was "Sabre Red MK-3 Crossfire Spray (2) for \$30.36; This supply is considered a weapon and was not allowable under CRRSA ESSER.

Evidence of Correction Needed:



1. The LEA must provide a copy of the contract/agreement for the work and services completed by Mainstay Technologies. In addition, the LEA must submit a negative amount of \$1,616.75 in the next ARP ESSER monthly report. This repayment amount is for the cost of warranty services that extends beyond the ARP ESSER period of performance.
2. The NHED is requiring repayment of the following unallowable cost in the LEA’s closed CRRSA ESSER grant:

CRRSA ESSER (Grant No. 20211710) \$30.36 for Sabre Red MK-3 Crossfire Spray (2)

Please send a check for the grant repayment made payable to “State of New Hampshire Treasury” to the following address:

Payable To:

**State of New Hampshire Treasury
25 Capitol Street, Room 121
Concord, NH 03301**

Mail To:

**NH Department of Education
Division of Learner Support
25 Hall Street
Concord, NH 03301**

Corrective Action Plan Due Date: 4/15/2024

Fully Implemented Corrective Action Plan: 6/17/2024



**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 6/17/2024**.

Allowability Finding 1:

Allowability Corrective Action 1:

Allowability Evidence 1:

Allowability Finding 2:

Allowability Corrective Action 2:

Allowability Evidence 2:

Learning Loss Finding 1:

Learning Loss Corrective Action 1:

Learning Loss Evidence 1:



Learning Loss Finding 2:

Learning Loss Corrective Action 2:

Learning Loss Evidence 2:

Learning Loss Finding 3:

Learning Loss Corrective Action 3:

Learning Loss Evidence 3:

Learning Loss Finding 4:

Learning Loss Corrective Action 4:

Learning Loss Evidence 4:

Equitable Services Finding 1:

Equitable Services Corrective Action 1:



Equitable Services Evidence 1:

Equitable Services Finding 2:

Equitable Services Corrective Action 2:

Equitable Services Evidence 2:

Equitable Services Finding 3:

Equitable Services Corrective Action 3:

Equitable Services Evidence 3:

Continued Payment Finding 1:

Continued Payment Corrective Action 1:

Continued Payment Evidence 1:

Construction Finding 1:



Construction Corrective Action 1:

Construction Evidence 1:

Construction Finding 2:

Construction Corrective Action 2:

Construction Evidence 2:

Construction Finding 3:

Construction Corrective Action 3:

Construction Evidence 3:

Construction Finding 4:

Construction Corrective Action 4:

Construction Evidence 4:



Construction Finding 5:

Construction Corrective Action 5:

Construction Evidence 5:

Construction Finding 6:

Construction Corrective Action 6:

Construction Evidence 6:

Activities Finding 1:

Activities Corrective Action 1:

Activities Evidence 1:

Activities Finding 2:

Activities Corrective Action 2:



Activities Evidence 2:

Evidence Submission presented by

Superintendent

Date