

**NHDOE Federal Funds Monitoring
Corrective Action Plan**
(Use a separate form for each Corrective Action Item)

Subrecipient contact: Robert Malay, Superintendent

Subrecipient: Westmoreland School District

Action Item: Finding #01

Description: Policy - Drug Free Workplace

Date: October 11, 2021

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):

Marcy Frink on behalf of Robert Malay

Name of person completing this form

10/11/2021

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:

Westmoreland's Drug Free Workplace policy went to the School Board for a first reading at their September meeting. The second reading was scheduled for October 11, 2021, but due to Covid-19, the meeting was postponed. Date to be determined.

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: Robert Malay, Superintendent

Subrecipient: Westmoreland School District

Action Item: Finding #02

Description: Federal Funds certification of effort

Date: October 11, 2021

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):

Marcy Frink on behalf of Robert Malay

Name of person completing this form

10/11/2021

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:

District is actively working on implementing timecards that adhere to Federal compliance to include time and effort reporting. In the meantime, employees will complete newly implemented Time and Effort Certification Forms.

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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PERSONNEL ACTIVITY REPORT
(Monthly Certification - Multi-funded or Multiple Cost Objectives)

FISCAL YEAR - 2021-2022

This form is used to document the Time Reporting requirements of the Education Department General Administrative Guidance (EDGAR), set forth in 2 CFR Part 200 et seq. Employees who work on multiple activities funded from different sources must have personnel activity records that support the distribution of their salaries. A Personnel Activity Report (PAR) must be completed at least monthly and coincide with one or more pay periods.

EMPLOYEE NAME _____

SUPERVISOR NAME _____

SCHOOL/DEPARTMENT _____

MONTH BEING REPORTED _____

PROGRAM/GRANT NAME	NH DOE PROJECT#	CFDA #	DISTRIBUTION OF TIME
IDEA	2019001		40%
Title I	92929		30%
Non-Grant	n/a	n/a	30%
			100%

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal criminal statutes.

Signature of Employee

Signature of Supervisor

Title of Employee

Title of Supervisor

Date

Date

Form may not be completed prior to the end of the period of performance.



Semi-Annual Certification for Salaries & Wages Charged to Federal Grants
Time and Effort Log

2 C.F.R. § 200.430 Any Employee funded by federal grants must maintain documentation showing that their time and effort is allocable to federal program.

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees 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 and supervisory official with firsthand knowledge of the work performed by the employee.

This is to certify that _____ has worked 100% of their time for the period of
(Employee Name)

_____ to _____ on the _____ activities in the
(Performance Period Start Date) (Performance Period End Date) (Grant Title)

_____ School District.
(School District Name)

CFDA #: _____ NH DOE Project #: _____

The information recorded on this form is true and correct to the best of my knowledge.

Signature of Employee

Signature of Supervisor

Printed Name of Employee

Printed Name of Supervisor

Title of Employee

Title of Supervisor

Date

Date

Form may not be completed prior to the end of the period of performance.

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DAF-9 - Administration of Federal Grant Funds - Time and Effort Reporting/Oversight

Category: Priority/Required by Law

The Superintendent or designee will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

A. Compensation: Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

B. Time and Effort Reports: Time and effort reports shall:

1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. be incorporated into the official records of the District;
3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
5. comply with the District's established accounting policies and practices;
6. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and

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non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The superintendent or his/ her designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

Adopted WSB: 5/10/21