

State of New Jersey
Department of Education
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Marion P. Thomas Charter School

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New Jersey K to 12 Education

Collaborative Monitoring Report
June 2024

Charter School: Marion P. Thomas Charter School
County: Essex
Dates Monitored: March 5, 6, 7 and 8, 2024
Case Number: CM-07-24

Funding Sources:

Program	Funding Award
Title I, Part A	1,287,637
Title I SIA	85,275
Title II, Part A	0
Title III	0
Title III Immigrant	10,159
Title IV, Part A	0
IDEA Part B, Basic and Preschool	345,514
ARP ESSER (includes all subgrants)	7,585,745
Perkins V	43,411
Total Funds	9,357,741

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Background

The Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA) and other Federal education laws require local education agencies (LEAs - school districts and charter schools) to provide programs and services to schools within their local jurisdiction. The provision of these programs and services is based on the pertinent authorizing statutes specified in each of the Federal education laws.

The laws further require that state education agencies, in this case, the New Jersey Department of Education (NJDOE) to monitor the implementation and execution of Federal programs by the subrecipients. The monitors thereby determine whether the funds are being properly used by the charter school for their intended purposes and achieving the overall objectives of the funding initiatives.

Introduction

The NJDOE visited Marion P. Thomas Charter School (MPTCS or charter school) virtually, except where noted, to monitor the charter school's use of Federal funds. The NJDOE also examined related program plans, as applicable, to determine whether the charter school's programs are meeting the intended purposes and objectives, as specified in the current year's applications and authorizing statutes.

The goal of the monitoring is to determine whether the funds were spent in accordance with the requirements of each program, Federal and state laws, and applicable regulations. The monitoring of MPTCS included staff interviews, as well as the review of documents and records related to the requirements of these programs:

- Title I, Part A (Title I);
- Title I SIA;
- Title III Immigrant;
- IDEA Part B - Basic and Preschool;
- American Rescue Plan (ARP) ESSER and applicable subgrants; and
- Perkins V.

The scope of work performed included the review of records and documentation which included:

- accounting records
- annual audits
- board of education (board) meeting minutes
- grant applications program plans and needs assessments
- grant awards
- payroll records
- purchase orders

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The scope of work included interviews with appropriate charter school staff regarding the administration of the aforementioned programs/grants. In addition, a sampling of computing devices and equipment purchased with Federal funds was selected and physically examined without exception.

The grants and programs reviewed included Title I, Title I SIA, Title III Immigrant, IDEA Basic, IDEA Preschool and Perkins V from July 1, 2023 through January 31, 2024. In addition, ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through January 31, 2024. A sampling of purchase orders and/or salaries and wages was selected from each program and reviewed for examination.

General Overview of Uses of Federal Funds

Title I, Part A Projects

The purpose of the Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

MPTCS is a Pre-K to 12 charter school that operates a schoolwide program in its Title I-funded school. In FY 2024, the charter school is utilizing its allocation of Title I funding in the following areas:

1. instructional staff in-class support programs;
2. instructional materials and supplies;
3. professional development activities; and
4. parent and family engagement activities.

Title I SIA Projects

The School Improvement Award (SIA) is allocated to districts with schools identified as needing comprehensive support and improvement (CSI/CII), targeted support and improvement (TSI), or additional targeted support and improvement (ATSI). SIA exclusively supports evidence-based practices, as defined by the Every Student Succeeds Act (ESSA), which demonstrate a statistically significant effect on improving student outcomes, as reflected in studies with strong, moderate, or promising evidence of effectiveness.

MPTCS was recently notified that it met the criteria to no longer be designated as a CSI school, effective June 30, 2024. SIA carryover funds are budgeted for staff to facilitate extended learning opportunities including after school tutoring, the Saturday Academy, and credit recovery for high school students. If there are remaining funds at the end of the school year, the Annual School Plan will be amended to reflect use of these funds for summer programming.

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Title II-A Projects

The purpose of Title II-A is to:

1. increase student achievement consistent with the challenging State academic standards;
2. improve the quality and effectiveness of teachers, principals and other school leaders;
3. increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools; and
4. provide low-income and minority students greater access to effective teachers, principals and other school leaders.

In FY 2024, the LEA transferred their Title II-A allocation of \$82,982 to Title I.

Title III Projects

The purposes of the Title III, Part A and Title III, Immigrant program include the following:

1. helping ensure that multilingual learners (MLs), including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
2. assisting all English learners, including immigrant children and youth, to achieve high levels in academic subjects so that all MLs can meet the same challenging, State academic standards that all children are expected to meet;
3. assisting teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching MLs, including immigrant children and youth;
4. assisting teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare MLs, including immigrant children and youth, to enter all English instructional settings; and
5. promoting parental, family, and community participation in language instruction educational programs for the parents, families, and communities of MLs.

Note: The term multilingual learner is synonymous with “English learner” or “English language learner.” Sources which are cited from the United States Department of Education may still reference the use of the term English learner or EL. The NJDOE recognizes that multilingual learners may enter New Jersey’s schools with a level of proficiency in a world language other than English. The NJDOE will use “Multilingual Learner” and “ML,” respectively, to shift to asset-based language and honor a student’s primary language.

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In FY 2024, the LEA refused Title III funds in the amount of \$5,242.

Title III Immigrant Projects

The purposes of the Title III Immigrant program include:

1. family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;
2. recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
3. provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;
4. identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds;
5. basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services;
6. other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
7. activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

In FY 2024, the charter school used Title III Immigrant to pay a stipend for staff to implement an afterschool program for immigrant youth.

IDEA

The purpose of the IDEA grant is to provide federal entitlement funds to assist with the excess costs of providing special education and related services to students with disabilities. The FY 2024 IDEA Basic funds are being used to reduce charter school tuition costs for students receiving special education services in approved private schools for students with disabilities. Additional IDEA funds are being used for professional development for staff supporting students with disabilities, instructional software, supplemental instructional curriculum, non-instructional supplies to support child study team evaluations and a contract with service providers for related services. The charter school also uses IDEA funds to implement transition services and programming for students ages 14-21.

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Title IV-A Projects

The purpose of Title IV-A is to improve students' academic achievement by increasing the capacity of LEAs to:

1. provide all students with access to a well-rounded education;
2. improve school conditions for student learning; and
3. improve the use of technology in order to improve the academic achievement and digital literacy of all students.

In FY 2024, the LEA transferred their Title IV-A allocation of \$85,965 to Title I.

ARP ESSER

The purpose of ARP ESSER funding is to assist LEAs in preparing for and responding to the impact of COVID-19 on educators, students, and families. Additional uses of funds include, but are not limited to:

1. hiring new staff and avoiding layoffs; and
2. addressing learning loss through summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.

MPTCS uses its ARP ESSER funds mainly for boiler repairs, educational technology such as ViewSonic Viewboards and an LCD projector and accessories, substitute teacher services, clinician services, behavior/education consultants, tuition for pupils placed in approved private school for students with disabilities, occupational therapy, instructional supplies, curriculum revision and writing, field trips and student transportation.

ARP ESSER subgrant funds are being used for, among other things: professional learning and coaching opportunities for teachers, support staff, and administrators; Teacher stipends for extended day/school year programs; educational technology such as software licenses; and clinician and educational services. Subgrant funds are also budgeted for instructional supplies and a new Mathematics curriculum.

Perkins V

Perkins V is a federal education program that invests in secondary and postsecondary career and technical education (CTE) programs. It is dedicated to increasing learner access to high-quality CTE programs of study (POS) with a focus on program improvement, alignment across grades 5–12, postsecondary programs, and workforce and economic development.

The FY 2024 Perkins V funds are being used at the charter school to operate Perkins V POS offered to students participating in CTE. On May 27, 2019, the NJDOE Office of Career Readiness (OCR) approved the charter school to operate its Culinary Arts/Chef Training POS

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under CIP¹ code 120503.

The department approved the charter school to expend the award primarily for various instructional supplies, student field trip transportation, and student skills assessments. The charter school was approved to spend the residual funds on consultants, payroll costs associated with the charter school's middle school exploratory program and non-traditional student access and equity.

The charter school expended its FY 2024 Perkins V award primarily for a student skills assessment and a consultant.

Detailed Findings and Recommendations

The Detailed Findings and Recommendations are disaggregated into the following sections:

1. Multiple Grants Section – findings necessitating correction, or the reversal of charges due to the lack of adequate supporting documentation, for multiple grants.
2. Grant Specific Programmatic and Fiscal Section – findings directly attributable to the Federal awards covered during the monitoring. The programmatic findings precede the fiscal findings unless otherwise denoted by an asterisk (*).
3. Administrative Section – crosscutting administrative findings may be found in this section.

Multiple Grants Section

Title I and ARP ESSER

Finding 1:

The charter school issued purchase order (PO) number 202400040 on July 1, 2023 for the acquisition of instructional courses and in-person coaching services for their staff from the Lavinia Group, LLC (LG). Of the \$454,576.00 PO amount, the charter school originally allocated \$380,000.00 to Title I and \$74,576.00 to ARP ESSER.

In accordance with the terms of their contractual agreement with LG, the charter school was required to pay \$268,951.00, or nearly 60% by July 1, 2023, although most of the services were to be provided over the school year. A comparison of the contract and the remittance of vendor payments disclosed a variance as illustrated on the next page.

¹ The acronym "CIP" stands for under Classification of Instructional Program.

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Contact Amount		454,576.00
Dates and Amounts Paid:	8/09/23	268,951.00
	8/09/23	12,375.00
	1/24/24	185,625.00
Less: Total Amount Paid		466,951.00
Difference		12,375.00

The difference or overpayment of \$12,375.00 was inadequately documented and therefore, is unallowable. Moreover, the charter school’s disbursement of payments in advance of services being performed necessitated a supplemental review of course materials and underlying records to ensure the services acquired were actually provided and continued to be provided from July 1, 2023 through the Collaborative Federal Monitoring (CFM) visit. The results of this review were acceptable.

The charter school, however, amended its FY 2024 ESEA Consolidated Subgrant Application after the CFM visit. As a result, copies of accounting records through April 30, 2024 were requested for examination. The accounting records disclosed, in part, that the charter school posted a transaction on April 30, 2024 which reduced the amount charged to Title I from \$380,000.00 to \$339,001.00. The difference of \$57,649.00 was reallocated to account number 20-003-200-300-000-000.

The aforementioned reallocation raised concerns for a couple of reasons. First, the difference was transferred to another Special Revenue Fund account as evidenced by the leading prefix of “20” in the account number. Special revenue funds are *legally restricted for specified purposes*. Second, it is unclear which grant the difference was or will be allocated to given the use of program code “003” is not prescribed in the department’s The Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities (2023-2024 Edition) or in previous editions. The account appears to be some sort of temporary holding account and the exact account number where the reallocated amount of \$57,649.00 was or will be posted must be disclosed. Currently, the difference of \$12,375.00, at a minimum, remains unallowable for reasons articulated in this finding.

Pursuant to the Uniform Grant Guidance, charges to Federal awards must be, among other things:

1. necessary, reasonable, and allocable to the Federal award; and
2. adequately documented.

In determining reasonableness of a given cost, consideration must be given in part to:

1. the restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award; and

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2. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.403 Factors affecting allowability of costs and 200.404 Reasonable costs

Required Action(s):

As part of the submission of its corrective action plan (CAP) or immediately after the filing of Final Expenditure Reports (FERs) for all Federal awards (unless otherwise noted in this report of examination (ROE)), the charter school is required to do the following:

1. submit copies of FY 2024 accounting records for *all* special revenue fund accounts for the period July 1, 2023 through September 30, 2024;
2. spreadsheets reconciling the expenditures recorded in the accounting records from item one to the amounts reported on corresponding FERs;
3. remit the sum determined to be owed by Office of Fiscal Accountability and Compliance (OFAC) to NJDOE after examination of items one and two;
4. copies of the following evidencing the charter school proactively negotiated contracts with vendors that provide for the remittance of payments as services are actually being rendered in a manner consistent with sound business practices:
 - a) one or two FY 2025 purchases orders issued for professional services;
 - b) contractual agreements;
 - c) the vendor's proof of claim (e.g., invoices); and
 - d) proof of payment.

Grant Specific Programmatic and Fiscal Section

Title I, Part A

The review of the charter school's 2023-2024 Title I programs yielded no programmatic findings and the following Recommended Action(s):

Recommended Action(s):

1. The charter school should ensure adequate parent and student representation at the Annual School Plan (ASP) development team meetings. Additional methods of outreach could include surveys, emails, or any other form of communication. This information could then be uploaded into the ASP system as documentation of stakeholder participation.

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2. When preparing the 2024-2025 ESEA Consolidated Subgrant Application, the charter school should ensure the Comprehensive Needs Assessment reflects information relative to the current project period, which will ensure that all currently identified needs have been included.

The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

Title III Immigrant

The review of the charter school's 2023-2024 Title III Immigrant programs yielded no findings. However, there are Recommended Action(s) as follows:

Recommended Action(s):

To ensure the quality of data submitted to report students identified as immigrant children and youth, the charter school should provide training for all program and data entry staff who support immigrant students, including training on the definition of Immigrant as defined in the NJ Standards Measurement and Resource for Teaching (NJSMART) [SID handbook](#), p. 111.

In addition, the charter school must ensure that all expenses charged to the Immigrant account are allowable and distinct from Title III, Part A. Title III Immigrant monies adhere to the supplement, not supplant requirement.

The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

Title I SIA

The review of the charter school's 2023-2024 Title I SIA programs yielded no programmatic or fiscal findings.

Title III

The charter school refused its 2023-2024 Title III funds and as such, there were no findings. However, there are Recommended Action(s) as follows:

Recommended Action(s):

If the charter school's annual, Title III, Part A allocation is less than \$10,000, the charter school has the option to join a consortium in which the charter school contributes its Title III, Part A allocation to a lead LEA that acts as the fiscal agent for these funds. Upon contributing its annual allocation, the charter school acts as a participant in the consortium. This allows the charter school to receive the benefit of implemented services for multilingual learners, their parents/families, and/or staff.

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The lead LEA completes the ESEA Application on behalf of all participating LEAs, conducts all procurement, processes all invoices, and submits all reimbursement requests for payment of these Federal funds. To access all of the federal monies available to support multilingual learners, the charter school is encouraged to identify other LEAs as partners to form a consortium to access the Title III, Part A funds. Information regarding how to form a [Title III Funding Consortium](#) was provided to the charter school, including contact information for assistance to set up a consortium.

There were no fiscal findings as the charter school declined its Title III, Part A funding allocation.

IDEA

The review of the charter school’s 2023-2024 IDEA programs yielded no findings. The fiscal review of these programs resulted in findings which are addressed more broadly in the Administrative Section.

ARP ESSER and Applicable Subgrants

ARP ESSER and ARP Accelerated Learning

Finding 1:

The charter school acquired various services via the POs summarized as follows and allocated the costs to ARP ESSER and a related subgrant:

Grant/Subgrants	PO Nbr.	Date	Vendor	Amount
ARP ESSER	202300180	8/16/22	Gourmet Dining	4,324.62
ARP Accelerated Learning ²	202400336	9/24/22	The Tia Holt Experience	2,800.00
Total				7,124.62

The charter school provided documentation for POs #202300180 and 202400336 which does not appear to align with the purpose of the main allocation or subgrant, nor demonstrate the costs were necessary and reasonable for the performance of the Federal award.

Pursuant to the Uniform Grant Guidance, charges to Federal awards must be among other things:

1. necessary, reasonable, and allocable to the Federal award; and
2. adequately documented.

² This term serves as an abbreviation for the Accelerated Learning Coaching and Educator Support Grants.

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Based on the foregoing, the aggregate costs of \$7,124.62 are unallowable and therefore, are not allocable to ARP ESSER and applicable subgrants.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.403 Factors affecting allowability of costs and 200.405 Allocability of costs

Required Action(s):

The charter school is required to provide copies of accounting records and spreadsheets which reflect the reduction of expenditures for ARP ESSER by \$4,324.62 and ARP Accelerated Learning by \$2,800.00 as part of their reconciliation to the corresponding Final Expenditure Reports (FERs). The required documentation must be uploaded to the OFAC through the Collaborative Federal Monitoring (CFM) Homeroom Application following submission of the FERs to NJDOE.

ARP ESSER

Finding 1:

In its FY 2022 American Rescue Plan Consolidated Application, the charter school budgeted, in part, the following costs:

1. aggregate field trip admission fees for students and other immersive instructional experiences of \$65,000.00 in line item 100-800; and
2. transportation costs for field trips and other immersive instructional experiences of \$200,000.00 in line item 200-500.

During the monitoring, the charter school was unable to provide records evidencing the programmatic purposes of various field trips and/or transportation costs charged to ARP ESSER. Consequently, the aggregate expenditures of \$40,598.78 summarized on Attachment A, including the associated transportation costs and/or meals at restaurants, are unallowable.

Of the aforementioned expenditures, \$2,150.00 was spent before the project period commenced on March 13, 2020 which is impermissible. LEAs may only incur expenditures under Federal awards during the period of performance, unless the LEA submit a request to spend funds for pre-award costs to NJDOE and receives the requisite written, department approval.

Pursuant to the Uniform Grant Guidance, the costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

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Moreover, in accordance with the Uniform Grant Guidance, charges to Federal awards must be among other things:

1. necessary, reasonable, and allocable to the Federal award; and
2. adequately documented.

Citation(s):

Uniform Grant Guidance, §§200.1 Definitions: Period of Performance, 200.403 Factors affecting allowability of costs, 200.405 Allocable costs and 200.438 Entertainment costs

Required Action(s):

The charter school must provide contemporaneous records documenting the program objectives and rationale for the field trips identified on Attachment A. The charter school must upload copies of such records to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

In the event the charter school is unable to provide the aforementioned documentation, the charter school is required to take the following actions:

1. upload accounting records evidencing the reversal of the expenditures from Attachment A totaling \$30,348.38 which are summarized below, within thirty (30) days:

PO Nbr.	Amount
202300819R	1,400.00
202400215	13,400.00
202400328P	971.28
202400433P	5,025.00
202400454P	3,043.00
202400620	4,359.50

Reversal of the remaining POs, #202300373R - \$3,750.00 and #202300585R - \$6,500.00, is not possible given FY 2023 is closed.

2. reduce the APR ESSER expenditures by \$40,598.78 as part of their reconciliation to the corresponding FER; and
3. furnish copies of a spreadsheet or other documentation detailing the reconciliation to OFAC immediately following submission of the aforementioned FER to NJDOE.

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ARP Summer Learning

Finding 1:

During the monitoring visit, the charter school provided time and activity reports (TARs) for two administrators to substantiate compensation allocated to the Evidence-Based Summer Learning and Enrichment Activities Grant (ARP Summer Learning). An examination of the TARs reveal the administrators worked during normal school hours from 8:00 am to 1:00 pm on the dates listed below:

Employee	Dates	Total Nbr. of Hours (Days)	Amount Paid	Amount Charged
L. Cummings	7/17/23 – 7/21/23	25.0 (5)	1,934.60	1,934.60
K. Hargrave	7/10/23 – 7/12/23	18.7 (3)	1,934.60	1,315.40
Total			3,869.20	3,250.00

Both employees were also paid contractual salaries for their regular work hours, which overlap the same hours they were compensated for as depicted in the table. The charter school subsequently provided copies of forms for lump sum distributions and described the summer program in lieu of the actual work performed.

The payment of salaries *plus* extra compensation for the exact same hours of work is unallowable. Pursuant to the Uniform Grant Guidance, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must, among other things, be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

For clarification purposes, please note that time and activity reports are prepared solely by employees that perform work on allowable grant activities and whose contractual salaries are funded, in whole or in part, by Federal awards. Timesheets are completed by staff members paid on an hourly basis for activities outside of the regular hours (e.g., before and after school and during the summer). Lump sum distributions are disbursed to employees for work performed apart from an individual’s normal duties and hours.

Citation(s):

Uniform Grant Guidance, §§ 2 C.F.R. 200.430(i) Standards for Documentation of Personnel Expenses, 200.403 Factors affecting allowability of costs and 200.405 Allocable costs

Required Action(s):

As part of the submission of its CAP, unless otherwise noted, the charter school is required to submit copies of the following documents to OFAC via the CFM Homeroom Application:

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1. accounting records for ARP Summer Learning evidencing reversal of the unallowable payroll costs of \$3,250.00 within thirty (30) days; and
2. spreadsheets or other documentation detailing the reconciliation of the accounting records from item one to the charter school's corresponding FER following submission of the FER to NJDOE.

ARP Accelerated Learning

Finding 1:

The charter school appropriated Accelerated Learning Coaching and Educator Support Grant (ARP Accelerated Learning) funds under multiple line items in which no funds were previously budgeted without filing an amendment application.

Citation(s):

EDGAR, 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies and regulations and [ESSER I, II, and III Funding – Grant Specific Information](#)

Required Action(s):

This ROE was issued after the June 14, 2024 deadline for filing an American Rescue Plan Consolidated Grant amendment application, so no further action is necessary.

Going forward, the charter school must implement procedures to ensure that when opening new budget line items the appropriate amendment applications are filed prior to NJDOE deadlines.

Perkins V

Finding 1:

As of the CFM visit, the charter school only provided evidence of one of two required Comprehensive Local Needs Assessment (CLNA) stakeholder consultation meetings. The charter school is required to consult with stakeholders, at least twice per school year, to obtain their input on the CLNA process, assess community workforce needs, to ensure POS align to local industry needs, relevant standards, curriculum, industry-recognized credentials, and current technologies.

Citation(s):

Perkins V Act §133(d)-(e) Local application for career and technical education programs

Required Action(s):

The charter school must adopt procedures that ensure at least two CLNA stakeholder consultation meetings are conducted at least twice a year. For each meeting, the

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charter school must maintain written evidence including, among other things, invitations, agenda, sign-in sheets, meeting minutes.

Finding 2:

The charter school failed to provide evidence of work-based learning (WBL) activities during FY 2024. Such documentation includes the following records which are to be dated and signed by all appropriate parties:

- Business/Agency Agreement Forms;
- Individualized Student Training Plans;
- Worksite Evaluations (every 10 days); and
- Employment Working Certificates, if applicable.

Citation(s):

Perkins V Act §3(5)(B) Career and Technical Education; N.J.A.C. 6A:19-3.1(a)6vii Program requirements and 6A:19-4.1 Requirements of structured learning experiences; and Perkins Grant Application Guidelines (April 1, 2021), Section 5.3 Data Reporting

Required Action(s):

The charter school must submit evidence of required WBL opportunities completed by CTE students participating in its approved POS. The supporting documentation must be uploaded through the CFM Homeroom Application for review as part of the submission of the corrective action plan (CAP). Moreover, the charter school must utilize NJSMART to upload the required WBL data during the applicable reporting window.

Recommended Action(s):

For technical assistance, the charter school is encouraged to:

1. visit the NJDOE OCR webpage at: [Career Readiness nj.gov/education/cte/](https://www.nj.gov/education/cte/);
2. contact both its NJDOE OCR Program Officer and the NJDOE Work-Based Learning State Coordinator; and
3. review the [New Jersey Department of Education Work-Based Learning Handbook](#).

Administrative Section

Finding 1:

The charter school submitted board policies for examination which address certain Uniform Grant Guidance provisions. Copies of certain board policies and the requisite written procedures to implement such policies, however, were not provided for review as requested. Examples include, but are not necessarily limited to:

- determining the allowability of costs in accordance with Federal cost principles and the terms and conditions of the Federal award; and
- the mandatory disclosure of all violations of Federal criminal law involving fraud

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(pertinent information relating to fraud follows), bribery, or gratuity violations potentially affecting the Federal award.

Pursuant to ESEA legislation, each recipient of a grant or subgrant under ESEA must display, in a public place, the hotline contact information of the Office of Inspector General of the Department of Education (USDEOIG) so that any individual who observes, detects, or suspects improper use of taxpayer funds can easily report such improper use.

Federal guidance relating to the prevention of fraud is accessible from [USDEOIG Brochures](#); scroll past multiple tables to the Brochures, Flyers & Posters (Download Free) section. Use this link, [For K–12: Preventing Fraud and Corruption in Federal Education \(2021\)](#), to access a video training presentation.

Citation(s):

ESEA §9203 Preventing Improper Use of Taxpayer Funds; Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment, 2 C.F.R. §§200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principles; and §200.113 Mandatory disclosures

Required Action(s):

The charter school must develop, revise, adopt and implement board policies and written procedures which address the requirements of the Uniform Grant Guidance, and include relevant citations and references to current legislation, where appropriate. The charter school may opt to utilize a vendor for the preparation and revision of the requisite board policies and procedures.

Finding 2:

The program codes utilized by the charter school in its accounting records for the Perkins V grant does not fall within the range of 361-399 as prescribed by the department,

Citation(s):

The Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities (UMCOA)

Required Action(s):

The charter school is required to utilize the UMCOA to ensure the proper recording of revenues and expenditures in its accounting records.

Finding 3:

On a few occasions, the charter school failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). State regulations require that a *properly executed* purchase order be issued *prior* to the purchase of goods or the rendering of services.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302(b)(4) Financial management and N.J.S.A. 18A:18A(2)(v) Definitions “Purchase Order”

Required Action(s):

Purchase orders should be issued to all vendors prior to goods or services being provided.

Finding 4:

A number of purchase order voucher packets were selected and examined during monitoring. The charter school was unable to provide evidence that bids were obtained for various purchase orders (POs). Examples include PO numbers 202400040 and 202400114. These POs exceeded the threshold necessitating bids or quotes in accordance with:

1. the New Jersey Public School Contracts Law (PSCL) and charter school policy; or
2. procurement standards under Uniform Grant Guidance.

When the Federal and State legislation and regulations governing procurement are in conflict, the most restrictive prevails. Federal procurement standards do not include all exemptions allowed under the PSCL, specifically, professional services.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §§200.317 - 327 Procurement Standards and N.J.S.A. 18A:18A-37(a) Award of purchases, contracts, or agreements

Required Action(s):

The charter school must adhere to the PSCL or applicable provisions of the Uniform Grant Guidance, whichever is most restrictive, when obtaining goods and services.

Finding 5:

A number of purchase orders were examined during the monitoring with dollar amounts equal to or greater than \$25,000.00. Such purchase orders meet one of a number of definitions of a covered transaction in 2 C.F.R. §180.220. Before entering into covered transactions, these regulations require the charter school to determine whether the vendor is not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The covered transactions tested lacked any indication that verifications of this nature are being performed. Verifications may be accomplished by:

1. checking the SAM Exclusions maintained by the General Services Administration and available at [SAM.gov | Home](https://sam.gov);
2. collecting a certification from the entity; or
3. adding a clause or condition to the covered transaction with that entity (2 C.F.R. section 180.300).

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Copies of written evidence demonstrating performance of the requisite verifications must be maintained. In addition to items 1 and 2 above, other examples of evidence include printouts of search results from SAM, imprints from an ink stamp, or Avery labels affixed to purchase orders memorializing performance of this verification.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.214 Suspension and debarment

Required Action(s):

The charter school is required to implement procedures to confirm vendors are neither debarred, nor suspended prior to entering into purchase orders or contracts equal to or in excess of \$25,000.00. In addition, the charter school must maintain written records evidencing performance of these verifications on file for monitoring and audit purposes.

Finding 6:

The charter school charged a number of expenditures to incorrect line items (also referred to as expenditure categories). For example, the costs associated with approved private school for students with disabilities tuition (200-300) and professional development for staff (100-500) were recorded under the line items indicated in the parentheses. The costs should have been charged to line item 200-500.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management, N.J.A.C. 6A:23A-16.2 Principles and directives for accounting and reporting and the UMCOA

Required Action(s):

The charter school must adhere to the UMCOA and ensure expenditures are recorded in the general ledger or expenditure account detail under line items approved in the grant application.

Finding 7:

The charter school is not submitting reimbursement requests for one or more Federal awards on a monthly basis. In some cases, the accounting records provided for examination could not be reconciled to the amounts claimed for reimbursement purposes and/or supporting documentation for the reimbursement requests was not provided as requested.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.305 Federal Payment and [Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures](#)

Required Action(s):

As part of the submission of its CAP, the charter school is required to provide copies of accounting records and/or spreadsheets supporting the amounts claimed for its two

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most recent FY 2024 reimbursement requests for Title I and IDEA Basic. The aforementioned documentation must be uploaded via the CFM Homeroom application.

Additionally, the charter school is required to submit reimbursement requests on a monthly basis. Also, the charter school is responsible for maintaining supporting documentation for seven (7) years and for making it available to the NJDOE, the U.S. Department of Education, and/or their authorized representatives upon request.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of every finding and implementation of all required actions and recommendations contained in this report.

If you have any questions, please contact Lisa D. McCormick via phone at (609) 376-3608 or via email at lisa.mccormick@doe.nj.gov.

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Attachment A
Summary of Unallowable Field Trip and Related Costs

PO Nbr.	Date	Line Item	Vendor	Comments	Amount				
202300585R	11/15/22	100-800	Mayor Transportation	Dec. 2022 Bus transportation for field trip to SeaQuest	6,500.00				
202400328P	10/25/23	100-800	Alstede Farms	Oct. 2023 Admission costs for corn maze (40 students and 6 adults)	971.28				
202400454P	11/01/23	100-800	Discovery NY Project	Nov. 2023 Trip to NYC for RISE NYC (142 students and 15 adults)	3,043.00				
202400620	12/19/23	100-800	Group Sales Box	Jan. 2024 Tickets for a Broadway play (20 Orchestra and 35 Mezzanine)	4,359.50				
100-800 Total					14,873.78				
202300373R	07/01/22	200-500	Decamp-Bus Lines	Jun. 2022 Bus transportation for field trips to Six Flags	3,750.00				
202300819R	07/01/23	200-500	Villani Bus Company	Field trips to:					
				Apr. 2022 Heaven's Farm	650.00				
				Jun. 2022 Cold Stone	750.00				
Subtotal					1,400.00				
202400215	07/01/23	200-500	Mayor Transportation	Bus transportation to field trips:					
				Jun. 2019 Six Flags	1,000.00				
				Dec 2019 State Theater	500.00				
				Feb. 2020 GSK in Warren	650.00				
				Subtotal					2,150.00
				Mar. 2020 National Winter Activity Ctr.	950.00				
				Dec. 2021 Dollar Tree	600.00				
				Apr. 2022 High Socie Tea	750.00				
				Apr. 2022 Flat Rock Nature Ctr.	1,400.00				
				Jun. 2022 Dave and Buster's	1,800.00				
				Jun. 2022 Dave and Buster's	1,600.00				
				Jun. 2022 Turtle Back Zoo	1,400.00				
				Dec. 2022 NJPAC	1,400.00				
				Mar. 2023 Imagine That	800.00				
Mar. 2023 Imagine That	1,800.00								
Jun. 2023 Cedar Brook Park	900.00								
Subtotal					13,400.00				
202400433P	10/30/23	200-500	Decamp Bus Lines	Nov. 2023 Field trip to play in NYC and meal at Dallas BBQ for 55 persons	5,025.00				
200-500 Total					25,725.00				
Grand Total					40,598.78				