

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
CORRECTIVE ACTION PLAN**

NAME OF SCHOOL DISTRICT : Marion P. Thomas Charter School

COUNTY: Essex

TYPE OF EXAMINATION: Collaborative Federal Monitoring

DATE OF BOARD MEETING: 26-Aug-24

CONTACT PERSON: Joshua Solow, School Business Administrator

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RECOMMENDATION NUMBER	CORRECTIVE ACTION REQUIRED BY THE BOARD	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
Administrative Section - Finding 1	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.	Marion P. Thomas Charter School will review and ensure that there are current board policies and written procedures that address the requirements of the Uniform Grant Guidance and include relevant citations and references to current legislation. If necessary, the school will either revise, adopt, or develop a board policy that is sufficient with this requirement.	Angela Mincy, Superintendent	8/26/2024
Administrative Section - Finding 2	The charter school is required to utilize the UMCOA to ensure the proper recording of revenues and expenditures in its accounting records.	Marion P. Thomas Charter School will review the Uniform Minimum Chart of Accounts and ensure that all expense and revenue codes in use are accurate. Perkins will be coded to an appropriate code according to the UMCOA within the range of 361-399.	Joshua Solow, School Business Administrator	8/26/2024
Administrative Section - Finding 3	Purchase orders should be issued to all vendors prior to goods or services being provided.	The school acknowledges and will ensure that an executed purchase order must be in place for all vendors prior to goods or services being provided.	Joshua Solow, School Business Administrator	8/26/2024
Administrative Section - Finding 4	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.	When Federal and State legislation and regulations governing procurement are in conflict, Marion P. Thomas Charter School will proceed using the most restrictive of the two. For Federal dollars, the school will issue RFP/Bidding documents for any purchases above the appropriate thresholds, including professional services.	Joshua Solow, School Business Administrator	8/26/2024
Administrative Section - Finding 5	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.	Procedures have been put in place at the school 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. Backup documentation will be kept in each vendors file evidencing these verifications took place for audit purposes.	Joshua Solow, School Business Administrator	8/26/2024
Administrative Section - Finding 6	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.	Marion P. Thomas Charter School will adhere to the Uniform Minimum Chart of Accounts (UMCOA) to ensure the school is utilizing the correct general ledger and expenditure account codes for all purchases.	Joshua Solow, School Business Administrator	8/26/2024

Administrative Section - Finding 7	<p>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 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.</p>	<p>The school acknowledges the requirement and importance to submit payment requests from EWEG on a monthly basis. This practice will be adopted and performed going forward for all subsequent grants and fiscal years.</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>
Multiple Grants Section - Finding 1	<p>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:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> a) one or two FY2025 POs issued for professional services; b) contractual agreements; c) the vendor's proof of claim (invoices) d) proof of payment 	<p>Upon submission of the final expenditure reports for all grants, the Marion P. Thomas Charter School will submit accounting records (spreadsheets and expense reports) for all special revenue fund accounts for the period of July 1, 2024-September 30, 2024. Also, the school will submit the backup requested in item #4 (a-d).</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>
Grant Specific Programmatic and Fiscal Section - ARP ESSER & ARP Accelerated Learning - Finding 1	<p>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.</p>	<p>Marion P. Thoms Charter has removed the two amounts/purchases in question from ARP ESSER and ARP Accelerated Learning grants respectively. The charges have been removed and applied to the General Fund. Documentation of these removals will be uploaded to the CFP Portal on NJ Homeroom after Final Expenditure Reports are submitted.</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>

<p>Grant Specific Programmatic and Fiscal Section - ARP ESSER - Finding 1</p>	<p>In the event the charter school is unable to provide the aforementioned documentation, the charter school is required to take the following actions:</p> <ol style="list-style-type: none"> 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: 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. 	<p>Marion P. Thomas Charter School has reversed the application of all of the field trip costs, listed on Attachment A, back to the General Fund. The total charged back to GF is the full amount of \$40,598.78. Accounting reports and spreadsheets will be uploaded to the CFM Portal on NJ Homeroom for OFAC review immediately following submission of the Final Expenditure Reports.</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>
<p>Grant Specific Programmatic and Fiscal Section - ARP Summer Learning - Finding 1</p>	<p>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:</p> <ol style="list-style-type: none"> 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. 	<p>The total amount in question, \$3,250.000, has been charged back to the General Fund and removed from ARP Summer Learning grant expenditure accounts. Accounting reports and spreadsheets will be provided to the review team through the CFM NJ Homeroom portal upon submission of the Final Expenditure Report.</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>
<p>Grant Specific Programmatic and Fiscal Section - ARP Accelerated Learning - Finding 1</p>	<p>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.</p>	<p>Marion P. Thomas Charter School has implemented procedures to ensure that before opening new budget line items, appropriate amendment applications are filed on EWEG prior to NJDOE Deadlines.</p>	<p>Joshua Solow, School Business Administrator</p>	<p>8/26/2024</p>
<p>Grant Specific Programmatic and Fiscal Section - Perkins V - Finding 1</p>	<p>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 charter school must maintain written evidence including, among other things, invitations, agenda, sign-in sheets, meeting minutes.</p>	<p>MPTCS has appointed a new employee to oversee the implementation of the Perkins Funding grant. As a result, MPTCS has two CLNA meetings scheduled to take place during the 2024-2025 school year. One meeting will take place in the fall of 2024 and the other will take place in the spring of 2025. The meeting logistics will be captured in a manner similar to how other school-based meetings are recorded to ensure consistency of practice. This will address the requirements noted for this finding. For each meeting, the recruitment flier, agenda, sign-in sheets, and meeting minutes will be submitted to the high school principal and to the district's central office for review.</p>	<p>Talia Snipes, High School Principal</p>	<p>8/26/2024</p>

<p>Grant Specific Programmatic and Fiscal Section - Perkins V - Finding 2</p>	<p>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.</p>	<p>MPTCS' newly appointed Perkins director will be attending a training on WBL at Rutgers University in the Fall. MPTCS Perkins director will turnkey information from the above training to all relevant staff members (e.g. HS principal, culinary teachers) on the requirements associated with the work-based learning opportunities. The training will take place during PLCs and Friday PD in the fall. Teachers will be responsible for turnkeying information to students and implementing the program. Part of this process will require business/agency agreement forms to be developed and approved in accordance with the uniform grant guidelines.</p>	<p>Talia Snipes, High School Principal</p>	<p>8/26/2024</p>
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CHIEF SCHOOL ADMINISTRATOR

8/26/2024
DATE

BOARD SECRETARY/SCHOOL BUSINESS ADMINISTRATOR

8/26/2024
DATE