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Department of Education
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Academy for Urban Leadership Charter School

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New Jersey K to 12 Education

Collaborative Monitoring Report
June 2023

Charter School: Academy for Urban Leadership Charter School
County: Middlesex
Dates Monitored: April 3, 4, 5 and 6, 2023
Case Number: CM-03-23

Funding Sources:

Program	Funding Award
Title I, Part A	237,102
Title I SIA	23,300
Title II, Part A	19,084
Title III	15,730
Title III Immigrant	9,611
Title IV, Part A	0
IDEA Part B, Basic and Preschool	99,271
CRRSA ESSER II (includes all subgrants)	797,263
ARP ESSER (includes all subgrants)	2,171,128
Perkins V	0
Total Funds	3,372,489

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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 the Academy for Urban Leadership Charter School (AUL 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 AUL 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 II, Part A (Title II-A);
- Title III, Part A (Title III);
- Title III Immigrant;
- Title IV, Part A (Title IV-A) ;
- IDEA Part B - Basic and Preschool;
- Coronavirus Response and Relief Supplemental Appropriations ESSER Fund (CRRSA ESSER II) and applicable subgrants; and
- American Rescue Plan (ARP) ESSER and applicable subgrants.

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

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

The scope of work performed also included interviews with:

- instructional staff to verify implementation of Individualized Education Programs (IEPs)
- child study team members and speech-language specialists
- the program administrator regarding the IDEA grant

In addition, a sampling of computing devices and equipment purchased with Federal funds was physically examined. The exceptions detected during this review are detailed in CRRSA ESSER II, Finding 1.

Expenditures Reviewed

The grants and programs reviewed included Title I, Title I SIA, Title II-A, Title III, Title III Immigrant and IDEA Basic and Preschool from July 1, 2022 through February 22, 2023. In addition, CRRSA ESSER II and ARP ESSER and all applicable subgrants were reviewed from commencement of the related project periods through February 22, 2023. 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 Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. AUL is using its FY 2023 Title I funds primarily to pay the salaries and benefits of Basic Skills Teachers and Paraprofessionals to supplement the instruction of low-performing students.

It warrants mentioning that the charter school has experienced a significant turnover (within the last year) in its Administrative team, including the Lead Person and the School Business Administrator. Under the prior administration, the charter school applied for and was granted schoolwide status (beginning with the 2021-2022 school year). However, Annual School Plans

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(ASPs) were not completed for the school years 2021-2022 and 2022-2023, and the charter school has continued operating as a targeted assistance program.

Title I SIA Projects

The School Improvement Award (SIA) is allocated to districts with schools and charter schools identified as needing comprehensive or targeted support and improvement. School planning teams must use these funds for evidence-based practices that demonstrate a statistically significant effect on improving student outcomes as reflected in studies with strong, moderate, or promising evidence of effectiveness, as defined by the Every Student Succeeds Act (ESSA).

On January 31, 2023, the Department notified the Lead Person of the Academy for Urban Leadership (AUL) that the charter school was allocated \$23,300.00 in SIA funds and was designated as in need of comprehensive support and improvement based on the indicators outlined in the approved ESSA State Plan and Addendum. Due to the mid-year ESSA designation and the timing of this CFM visit, the charter school does not have any SIA-related programmatic or fiscal documents available for review during this monitoring cycle. The Office of Comprehensive Support advised district and charter school leaders of newly identified schools that they must:

1. re-examine the needs assessment to inform amendments to the FY 2023 Annual School Plan (ASP);
2. develop the FY 2024 ASP; and
3. budget SIA funds for evidence-based practices that address the factors that contributed to their current school improvement designation.

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.

AUL serves grades 7—12 using both traditional course offerings and course elective offerings. AUL also uses their Title II-A funds so staff may pursue a variety of virtual and in-person professional development opportunities. AUL has identified a strong need within their LEA to increase staff professional development in special education instruction, lesson planning, and

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effective instructional activity. AUL also identified a need to train teachers and administrators in data collection and analysis, data implementation, and lesson planning.

Title III, Part A Projects

The purpose of Title III, Part A (Title III) is to:

1. help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;
2. assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging, State academic standards that all children are expected to meet;
3. assist 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 English learners, including immigrant children and youth;
4. assist 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 English learners, including immigrant children and youth, to enter all English instructional settings; and
5. promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.

AUL uses its Title III funds for adult education to provide services for parents of English learner students and previously for staff attendance at the 2022 World-class Instructional Design and Assessment Annual Conference.

Title III Immigrant Projects

The purpose of Title III Immigrant funds is to provide enhanced instructional opportunities for immigrant students and their families. AUL used its allocation for educational software for students the charter school states are bilingual students.

Title IV-A Projects

AUL transferred their Title IV-A funds to its Title I programs.

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

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FY 2023 IDEA Basic funds are used to fund special education paraprofessionals and contracted services for students with disabilities.

CRRSA ESSER II

The purpose of CRRSA ESSER II funding is to provide money to LEAs to assist in safely reopening schools; measuring and effectively addressing significant learning loss; and testing, repairing, and upgrading projects to improve air quality in buildings.

AUL uses its CRRSA ESSER II funds to pay for, among other things:

1. architectural and engineering services in preparation for construction to improve the ventilation in the Nurse's office;
2. air purifiers for classrooms;
3. cleaning and janitorial supplies;
4. onsite professional development, tutorials and courses;
5. Teacher recruitment billboard; and
6. curriculum revision and expansion¹.

CRRSA Learning Acceleration (CLA) funds are being used for afterschool/summer academies and one-on-one tutoring in Science, Technology, Engineering and Mathematics and English Language Arts/Literacy, as well as for instructional supplies.

CRRSA Mental Health funds are being expended for professional development for staff and mental and behavioral health services.

ARP ESSER II

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 (ESY) programs.

AUL uses its ARP ESSER funds for compensation for curriculum revision and expansion and bilingual interventionists to provide remediation, EL support through provision of enrichment

¹ The dollar amount of CRRSA ESSER II funds, and primarily ARP ESSER funds, expended for this purpose is still under department review. The Office of Fiscal Accountability and Compliance (OFAC) may revise this report of examination (ROE) at later date to require the partial reversal of these expenditures if warranted.

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programs during and after school. In addition, AUL expended ARP ESSER funds for computers. The charter school also budgeted these funds for, among other things, the replacement of filters, maintenance of heating, ventilation and air conditioning units and educational technology such as software for credit recovery and mobile hotspots.

ARP ESSER subgrant funds are budgeted for uses including, but not limited to:

1. instructional coaching and tuition reimbursement;
2. salaries and benefits; and
3. contracts with approved service providers for substance abuse counseling, school counseling, behavior specialist and social emotional learning.

Detailed Findings and Recommendations

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

1. Multiple Grants Section – findings necessitating the reversal of charges for multiple grants due to the lack of adequate supporting documentation.
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, Title II-A and Title III

Finding 1:

The charter school issued the following purchase orders to cover the cost of food for staff and school events and charged the associated costs to various grants:

Grant	Purchase Order (PO) Nbr.	PO Date	Description	PO Amount
Title I, Part A	P202300225	10/25/2022	Staff Appreciation Refreshments	\$ 171.32
Title II-A	P202300058	8/15/2022	Light refreshments for New Teacher Orientation Day	74.38
Title III	P202300057	8/15/2022	Light refreshments for Parent and New Students Orientation Day	332.12
Title III	P202300175	9/28/2022	Staff and Parents Breakfast (continental)	600.00
Total				\$1,177.82

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Generally, paying for food and beverages with Federal funds is not deemed necessary to meet the goals and objectives of the Federal grants identified. 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.

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs

Required Action(s):

The charter school must reverse the charges of \$1,177.82 identified in the table. In the event the charter school has already received reimbursement for these non-allowable costs, the charter school must reduce the expenses claimed on its next reimbursement requests for these Federal awards as follows: Title I, Part - \$171.32, Title II-A - \$74.38 and Title III - \$932.12. The charter school must submit copies of records and documents evidencing completion of the required actions to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Grant Specific Programmatic and Fiscal Section

Title I, Part A

Finding 1:

The charter school did not complete an Annual School Plan (ASP) for the 2022-2023 school year. In a Title I schoolwide program, the charter school must use Title I funds and services to upgrade the entire educational program while continuing to provide services to its lowest-performing students. The ASP becomes the mechanism for the charter school to document its efforts to meet the purpose and intent of the Title I legislation, and how the Title I funds will be used to support the program.

Citation(s):

ESEA §1114(b) Schoolwide Programs – Components of a Schoolwide Program

Required Action(s):

The charter school must ensure its 2022-2023 ASP reflects the current programs being delivered in the charter school and includes interventions for addressing the needs of the full continuum of students (including students with disabilities and gifted and talented students). During the CFM exit conference held on April 6, 2023, the charter school was requested to complete the ASP in the Annual School Planning System (ASPS)

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by May 26, 2023. The charter school must contact the NJDOE if additional time is needed.

Finding 2:

The charter school provided evidence of a Title I charter school/school-level parent and family engagement policy; however, the policy is outdated, and references an incorrect citation (ESEA §1118) for parent and family engagement. The annual review and current board adoption allows parents and other stakeholders to impact the parental involvement process and to identify the unique needs of the charter school and parents/families.

Citation(s):

ESEA §1116(a)(2) Parent and Family Engagement – Written Policy and ESEA §1116(b): Parent and Family Engagement – School Parent and Family Engagement Policy

Required Action(s):

The charter school must have a written charter school/school-level parent and family engagement policy developed with parental input, evaluated regularly, and reflective of all applicable ESEA citations. The charter school must submit a copy of an updated board approved charter school/school-level parent and family engagement policy as part of the submission of its corrective action plan (CAP). The charter school also must submit evidence of engaging parents in the development and review of this policy (e.g., meeting agenda, sign-in sheets, meeting minutes).

Finding 3:

The charter school’s military notification form did not include an “opt-out” option for parents and adult students. LEAs are to distribute these documents at the beginning of the school year, so parents or adult students can make timely and informed decisions.

Citation(s):

ESEA §8528 Armed Forces Recruiter Access to Students and Student Recruiting Information

Required Action(s):

The charter school must ensure that parents and students, as applicable, are notified of these military requirements and given the opportunity to exercise the “opt-out” option using the form located on the NJDOE’s Title I, Part A webpage: [Parent and Family Engagement](#).

Finding 4:

The charter school did not provide information to verify the highly qualified status of the instructional paraprofessionals in the school. In a schoolwide program, all instructional paraprofessionals must meet the qualifications of “highly qualified” as described below.

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Citation(s):

ESEA §1111(g)(2)(J) and (M) Other Plan Provisions – Assurances

Required Action(s):

The charter school must submit a list of all 2022-2023 Instructional Paraprofessional staff and indicate the responsibilities and classroom assignments for each. In addition, the charter school must submit to NJDOE for review documentation that each paraprofessional has met the highly qualified requirements listed below via the CAP:

1. completed at least two (2) years of study at an institution of higher education;
2. obtained at least an associate degree; or
3. met a rigorous standard of quality and can demonstrate, through a formal State or local academic assessment-
4. knowledge of, and the ability to assist in instructing, reading, writing, and mathematics; or
5. knowledge of, and the ability to assist in instructing, reading readiness, writing readiness, and mathematics readiness, as appropriate.

Finding 5:

In its FY 2023 ESEA Consolidated Subgrant Application, AUL budgeted Title I funds for in-class and pull-out instructional support programs as summarized: salaries and benefits of three Teachers (\$107,180.00) and salaries for three Paraprofessionals (\$101,500.00).

A review of the charter's school submitted documentation disclosed board approvals lacked mention of the Title I funded staff member's salaries. Please note that board minutes must clearly delineate the names of all staff members whose salaries and benefits will be funded with Title I funds for the percentage of time they provide allowable Title I services.

Additionally, time and activity reports (TARs) submitted for examination, following the virtual monitoring visit, were not signed contemporaneously and did not reflect the correct certification period. Fully funded staff members must prepare TARs or certifications semiannually, or in this case, for the periods July 1, 2022 through December 31, 2022 and at the end of June 2023, for the period January 1, 2023 through June 30, 2023. Partially funded staff are required to complete monthly TARs.

Pursuant to the Uniform Grant Guidance, time and activity documentation must among other things:

- reflect what Title I-funded staff are doing, when and where they are working;
- match the staff member's funded percentage of time providing the Title I-funded services; and

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- reasonably reflect the total activity for which the employee is compensated by the LEA, not exceeding 100% of compensated activities.

This documentation is necessary to verify that Title I-funded staff are performing allowable Title I activities.

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs and §200.430(i) Standards for Documentation of Personnel Expenses

Required Action(s):

The charter school is required submit copies of revised TARs and certifications for the 2022-2023 school year to OFAC via the CFM homeroom application with its CAP. The TARs and certifications must reflect:

- the employee’s correct certification periods; and
- signatures of staff who performed allowable grant-funded activities and supervisors with first-hand knowledge of such activities and contemporaneous dates.

Recommended Action(s):

It is recommended that both charter school program and fiscal staff work collaboratively to institute policies and procedures to ensure all:

- board minutes clearly delineate the names and position titles of all staff members whose salaries and benefits are funded with Title I monies; and
- Federally funded employees prepare TARs compliant with applicable Uniform Grant Guidance requirements.

Finding 6:

The charter school claimed employee benefits (Federal Insurance Contribution Act or FICA) totaling \$3,733.00 for the period September 1, 2022 to November 30, 2023 in their first Title I reimbursement request. The table below depicts calculation of the aforementioned FICA costs:

Position Title (Nbr. of Positions)	EWEG ² Benefit Classification	Salaries	FICA (Salaries × 7.65%)
Teachers (two)	TPAF Eligible	19,774.76	1,512.77
Instructional Paraprofessionals (three)	Non-Eligible	29,025.24	2,220.43
Total		48,800.00	3,733.20

² Electronic Web-Enabled Grant (EWEG) system

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While the charter school may charge various employee benefit costs to Title I-funded staff, such costs must be consistent with Federal cost principles. Moreover, the primary focus should be on ensuring the availability of sufficient funds to reimburse the State for the portion of TPAF/FICA costs attributable to the salaries of Title I funded employees in accordance with state legislation. This statutory obligation:

- serves to explain why the department’s EWEG system automatically applies a combined TPAF/FICA rate (51% for FY 2023) to the TPAF eligible salaries to arrive at the budgeted benefit amounts shown; and
- must be paid by October 1st, immediately after the project period ends.

Framed within this context, the charter school should not allocate the employer’s share of FICA costs on TPAF eligible salaries to its Federal awards. Nor is the charter school permitted to claim any portion of TPAF/FICA reimbursement unless this obligation has been paid or will be paid within three (3) days of receipt of its reimbursement check. The department’s guidance relative to reimbursement requests is discussed more specifically in Administrative Finding 6.

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs, §200.431 Compensation - fringe benefits; §200.305 Federal Payment and N.J.S.A. 18A:66-90 Federal funds, state to be reimbursed, ascertainment of amount

Required Action(s):

The charter school must take the following actions and submit copies of related accounting records and spreadsheets to OFAC within thirty (30) from the date of this ROE:

1. reverse the FICA costs of \$1,512.77 attributable to the Teachers’ TPAF/FICA eligible salaries;
2. estimate its TPAF/FICA Reimbursement in advance of the October 1st deadline ;
3. subtract the figure from step 2 the budgeted employee costs of \$36,200.00; and
4. to the extent of any remaining funds available from item 3, charge employee benefits in proportion to salary funding percentages of Title I funded staff and the actual period of time worked.

In addition, the charter school must develop and ensure adherence to written procedures for cash management that comply with the Uniform Grant Guidance and NJDOE guidance/policies.

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Title II-A

Programmatic Recommendation(s):

AUL's needs assessment and professional development plan do not align. The needs assessment identifies the charter school's need for their teachers to obtain professional development specific to ELs and Special Education instruction. However, the professional development plan and corresponding expenditures do not reflect that AUL's Title II-A funds are being used to meet identified needs. The needs assessment identifies that teachers are struggling to address the learning needs of all students as required under Section 2103 of ESEA.

In addition, during the CFM Title II-A break-out session the charter school advised that since transitioning back to in-person professional development, they have run into complications with transportation as many of the professional development opportunities that are relevant to their needs are outside of their county.

Citation(s):

ESEA §2103(b)(3)(E) and (F) Local Uses of Funds: Types of Activities

Recommended Action(s):

1. It is recommended that AUL develop a plan to ensure that their students' learning needs are being addressed as required under Title II-A, including children with disabilities and English learners. In addition, the Office of Supplemental Education Programs (OSEP) recommend that AUL utilize more of their Title II-A, funds to better align their professional development plan with their identified needs assessment. Following the break-out session, links to in-person and virtual professional development opportunities closer to the charter school were shared with staff.
2. It is also recommended that the charter school develop a plan to ensure that their Title II-A funds are being used effectively for staff recruitment and retention. More than half of the charter school's Title II-A funds are being used for recruitment advertisements; however, they reportedly have not seen much success from these efforts.

Finding 1:

The charter school spent \$250.00 of Title II-A funds to purchase a ticket for a staff member to attend the New Jersey Public Charter Schools Association's 25th Anniversary Charter School Gala. However, documentation submitted with the purchase order shows the ticket price did not include entrance to the professional development portion of the gala. Participation in a social event is not an allowable use of funds under ESEA.

Citation(s):

ESEA §2103 Local Uses of Funds

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Required Action(s):

The charter school is required to provide accounting records evidencing reversal of \$250.00 for the ticket to the gala which was allocated to Title II-A. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Recommended Action(s):

It is recommended that AUL review the allowable uses of funds for Title II-A before approving professional development outings. For additional assistance, please contact the OSEP at titleiia@doe.nj.gov.

Title III

The review of the charter school's 2022-2023 Title III programs yielded no findings.

Title III Immigrant

Finding 1:

The list of immigrant students provided by the charter school incorrectly included five and three students who were born in Puerto Rico and in the United States, respectively. The charter school should have omitted these students from their count of immigrant students. An immigrant student is age 3—21, born in a county outside of the United States and in a United States school for less than three cumulative years.

Citation(s):

ESEA §3115(e) Immigrant Funds

Required Action(s):

As part of the CAP, the charter school must submit written procedures and/or a plan with timelines to:

1. ensure the student information system vendor has a filter to identify students who may leave the charter school and re-enter the charter school at a later date and still meet the less than three cumulative years eligibility criteria;
2. provide training to data entry staff to properly report in NJSMART which students meet the federal immigrant definition;
3. extract a roster of students who only meet the Federal immigrant definition; and
4. ensure immigrant funds are used to support separate and distinct activities for immigrant children and youth and their families only.

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Finding 2:

The charter school did not budget its Title III Immigrants funds in the FY 2023 ESEA Consolidated Subgrant Application.

Citation(s):

Education Department General Administrative Regulations (EDGAR), 34 C.F.R. §76.700 Compliance with the U.S. Constitution, statutes, regulations, stated institutional policies and regulations and [FY 2023 ESEA Amendment Applications](#) (these instructions are published annually)

Required Action(s):

In order to budget its Title III Immigrant funds, the charter school must submit an amendment to their FY 2023 ESEA Consolidated Subgrant Application before June 30, 2023.

Finding 3:

The charter school spent Title III Immigrant funds of \$3,810.00 (PO# 202300127) for Achieve 3000 software. During the monitoring visit, the charter school did not provide a list of students with access to this software as requested for examination. In the absence of documentation evidencing the licenses are available exclusively for use by eligible beneficiaries, the aforementioned costs allocated to this grant are not allowable.

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs

Required Action(s):

The charter school must reverse the software costs of \$3,810.00. In the event the charter school has already received reimbursement for these non-allowable costs, the charter school must reduce the expenses claimed on its next reimbursement request for this Federal award. The charter school must submit copies of records and documents evidencing completion of the required actions to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

IDEA Program

Finding 1:

The charter school did not consistently provide written notice to parents that contains all required components, within fifteen (15) calendar days following identification, eligibility, reevaluation planning and annual review meetings of students referred and/or eligible for special education and related services.

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Citation(s):

N.J.A.C. 6A:14-2.3(f) and 2.3(g)1-7 Parental consent, notice, participation and meetings

Required Action(s):

The charter school must ensure that parents are provided written notice of a meeting that contains all required components within fifteen (15) calendar days of the meeting. In order to demonstrate correction of noncompliance, the charter school must conduct training for child study team members and develop a procedure and an oversight mechanism to ensure compliance with the requirements in the citations listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review copies of notices of meetings conducted between September and December 2023
- review the oversight procedures

Finding 2:

The charter school did not consistently provide written notice of graduation and summary of performance containing all required components within required timelines.

Citation(s):

N.J.A.C. 6A:14-4.11(b)2 Graduation

Required Action(s):

The charter school must ensure that parents or adult students are provided with written notice of graduation containing all required components prior to graduation and a written summary of academic achievement and functional performance prior to graduating or exiting. In order to demonstrate correction of noncompliance the charter school must conduct training for child study team members and develop a procedure and an oversight mechanism to ensure compliance with the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review written notice of graduation and summary of academic achievement and functional performance provided to students graduating/exiting at the conclusion of the 2023-2024 school year
- review the oversight procedures

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Finding 3:

The charter school did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services. Initial evaluation reports did not consistently contain observations in a non-testing setting and parent interviews.

Citation(s):

N.J.A.C. 6A:14-3.4(f)4(i-vi) Evaluation

Required Action(s):

The charter school must ensure all components of the functional assessment are conducted as part of all initial evaluations. In order to demonstrate correction of noncompliance, the charter school must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

Monitors from the NJDOE will conduct a site visit to:

- interview staff
- review initial evaluation reports for students whose eligibility meetings were conducted between September and December 2023
- review the oversight procedures

Finding 4:

The charter school did not consistently conduct identification meetings within twenty (20) calendar days of receipt of a written request for evaluation for students referred for special education and related services to determine if an evaluation is warranted.

Citation(s):

N.J.A.C. 6A: 14-2.5(b)6 Protection in evaluation procedures and N.J.A.C. 6A:14- 3.3(e) Location, referral and identification

Required Action(s):

The charter school must ensure that identification meetings are conducted within twenty (20) calendar days of receipt of a written request for evaluation and that required participants are in attendance. In order to demonstrate correction of noncompliance, the charter school must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above.

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A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation from identification meetings conducted between September and December 2023
- review the oversight procedures

Finding 5:

The charter school did not consistently maintain documentation of the description, frequency, duration and effectiveness of the interventions provided in the general education setting through the Intervention and Referral Service (I&RS) process.

Citation(s):

N.J.A.C. 6A:14-3.3(c) Location, referral and identification

Required Action(s):

The charter school must ensure that when the I&RS team identifies interventions to meet the needs of a struggling learner that the team identifies and maintains documentation of the nature, description, frequency, and duration of the interventions and measures the effectiveness. In order to demonstrate correction of noncompliance, the charter school must conduct training for administrators and I&RS staff and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation for students who were provided interventions in general education between September and December 2023
- review the oversight procedures

Finding 6:

The charter school did not consistently document all required considerations and statements in the Individualized Education Programs (IEPs) of students eligible for special education and related services. IEPs developed did not consistently include:

- age 14 transition requirements, documentation of the liaison and to post-secondary resources
- age 16 transition requirement, documentation of courses of study
- documentation of the results of the most recent evaluations
- documentation of the length of the school day

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- documentation of length of time a special education teacher is in the in-class resource classroom
- documentation of supplementary aides and services
- goals and objectives for related services

Citation(s):

N.J.A.C. 6A:14-3.7(c)1-11, (e)1-17 and (f) Individualized education program

Required Action(s):

The charter school must ensure each IEP contains the required considerations and statements. In order to demonstrate correction of noncompliance, the charter school must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

To demonstrate that the charter school has corrected the individual instances of noncompliance, the charter school must conduct annual review meetings and revise IEPs for specific students whose IEPs were identified as noncompliant. Names of the students whose IEPs were identified as noncompliant will be provided to the charter school by the special education monitor.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the revised IEPs
- review a sample of IEPs for students whose annual review meetings were conducted between September and December 2023
- review the oversight procedures

Finding 7:

The charter school did not consistently consider and document, in the IEPs for students eligible for special education and related services, the relevant factors considered in determining whether a student requires an ESY program.

Citation(s):

N.J.A.C. 6A 14-4.3 Program options

Required Action(s):

The charter school must ensure that consideration of ESY is documented in IEPs. In order to demonstrate correction of noncompliance, the charter school must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

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To demonstrate that the charter school has corrected the individual instances of noncompliance, the charter school must conduct annual review meetings and revise IEPs for specific students who IEPs were identified as noncompliant. Names of the students whose IEPs were identified as noncompliant will be provided to the charter school by the special education monitor

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the revised IEPs
- review a sample of IEPs for students whose annual review meetings were conducted between September and December 2023
- review the oversight procedures

Finding 8:

The charter school did not consistently obtain written parental consent or document efforts to obtain written parental consent for students eligible for special education and related services and for students eligible for speech-language services. Specifically, written parental consent was not obtained and/or documentation of attempts to obtain written consent was not maintained in the student record prior to conducting any assessment as part of an initial evaluation, reevaluation and/or prior to implementation of the initial IEP.

Citation(s):

N.J.A.C. 6A14-2.3 Parental consent, notice, participation and meetings

Required Action(s)

The charter school must obtain written parental consent prior to conducting assessments and prior to the implementation of the initial IEP. In order to demonstrate correction of noncompliance the charter school must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review written parental consent for initial evaluations and initial IEPs conducted and completed between September and December 2023
- review oversight procedures

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Finding 9:

The charter school did not consistently, upon completion of a reevaluation, conduct an eligibility meeting to determine whether the student continued to be a student with a disability.

Citation(s):

N.J.A.C. 6A:14-3.8 Reevaluation

Required Action(s):

The charter school must ensure that upon completion of a reevaluation, the student's IEP team meets to determine whether the student continues to be a student with a disability. In order to demonstrate correction of noncompliance the charter school must conduct training for the child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review documentation of reevaluations conducted between September and December 2023
- review oversight procedures

Finding 10:

The charter school did not consistently ensure full implementation of IEPs for students eligible for special education and related services and for students eligible for speech-language services. Specifically, IEPs requiring in-class resource and paraprofessionals are not consistently implemented and speech-language services are not consistently provided.

Citation(s):

N.J.A.C. 6A:14-4.1 General requirements

Required Action(s):

The charter school must ensure that all students with disabilities are provided special education and related services as required by their IEPs. In order to demonstrate correction of noncompliance, the charter school must develop policies and procedures to ensure IEPs are implemented as written. In addition, the charter school must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

To demonstrate that the charter school has corrected the individual instances of noncompliance, the charter school must conduct IEP meetings for those students whose

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IEPs were identified as noncompliant and document in the IEP consideration of the provision of compensatory services. Names of the students whose IEPs were identified as noncompliant will be provided to the charter school by the special education monitor.

A monitor from the NJDOE will conduct a site visit to:

- interview staff
- review the policies and procedures developed by the charter school and evidence of training to relevant staff
- review written notice of the IEP meetings where compensatory services were discussed
- review the oversight procedures

Finding 11:

The charter school does not offer a full continuum of placement options for students determined eligible for special education and related services. Program options are limited to in-class support.

Citation(s):

N.J.A.C. 6A:14-4.3 Program options

Required Action(s):

The charter school must ensure that students who are eligible for special education and related services have the opportunity to participate in programs and services based on their individual needs and that decisions regarding program placement are made on an individual basis. In order to demonstrate correction of noncompliance, the charter school must develop policies and procedures to ensure that a full continuum of placement options is available to meet the needs of students with disabilities. In addition, the charter school must conduct training for child study team members and administrative staff regarding the policies and procedures and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above.

A monitor from the NJDOE will conduct an on-site visit to:

- interview staff
- review the policies and procedures developed by the charter school and evidence of training to relevant staff
- review program and placement information at the beginning of the 2023-2024 school year to ensure the full continuum of placement options is available to students with disabilities

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- review oversight procedures

Finding 12:

The charter school reported that neither restraint nor seclusion are used by any staff in the charter school. However, the charter school also reported that it does not have a written, board approved policy regarding restraint and seclusion of students with disabilities.

Citation(s):

N.J.S.A. 18A:46-13.5 Use of physical restraints on students with disabilities and N.J.S.A. 18A:46-13.6 Use of seclusion techniques on students with disabilities

Required Action(s):

The charter school must develop a written policy which addresses the requirements of the citations listed above and obtain board approval for the policy. A monitor from the NJDOE will conduct a site visit to review the written board approved policy.

CRRSA ESSER II

Finding 1:

The charter school expended CRRSA ESSER II funds of \$102,845.00 (PO# 202300008) for 307 Chromebooks. During a physical inspection of selected computing devices, six Chromebooks were identified as unassigned in the charter school's electronic inventory system. This serves to explain in part why the charter school was asked to furnish a log of computing devices exported directly from the system with an indication of the names of students and staff to whom the devices are assigned, unassigned devices and the location. The charter school submitted a log absent any record of the information specifically requested for examination.

Consistent with NJDOE guidelines, equipment items are any instrument, machine, apparatus, or set of articles that exceeds the capitalization threshold of \$2,000 per unit and meets all of the following criteria:

1. it retains its original shape, appearance, and character with use;
2. it does not lose its identity;
3. it is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit; and
4. under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

The charter school must list all equipment items, as well as any electronic devices that are less expensive to track than to replace, on inventory records, which are purchased with federal grant funds until transfer, replacement, or disposition takes place. Pursuant to the Uniform

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Grant Guidance, the inventory records must include the following information, at a minimum:

1. description of the item/property;
2. serial number, model number, or other identification number (bar code or local identifying number);
3. funding source of the item/property;
4. title holder (name of funding title/grant);
5. acquisition date;
6. acquisition cost of the item/property;
7. records showing maintenance procedures to keep item/property in good condition;
8. percentage of federal participation in the cost of the item/property;
9. location, use, and condition of the item/property, and date information was reported; and
10. all pertinent information on the ultimate transfer, replacement or disposition (including date of disposal and the sale of the item/property, if applicable) when the item/property is retired from service.

With respect to item 2, LEAs should utilize numbers which correspond directly or that can be referenced, to those recorded on the vendor's shipping or packaging slips in order to facilitate effective:

- implementation of internal controls over the equipment and computing devices purchased with federal funds; and
- monitoring and audits.

The charter school is required to update the inventory listings for new purchases of equipment and computing devices and the purging of items. A physical inventory of equipment item/property must be taken, and the results reconciled with the inventory property records at least once every two (2) years. Any loss, damage, or theft must be investigated and fully documented by local law enforcement officials.

The Uniform Grant Guidance allows the use of equipment no longer needed for the original project program on other activities currently or previously supported by federal funds. Otherwise, the disposition of equipment acquired with federal grant funds must be in accordance with the grant requirements. In the absence of specific instructions of the federal grant, equipment valued at \$5,000 or less may be retained, sold or otherwise disposed of with no further Federal obligation.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.313(d) Equipment; §200.403(a) and §200.403(g) Factors affecting allowability of costs; and [Office of Grants Management, General Federal Entitlement Grant Guidance](#)

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Required Action(s):

The charter school must reverse the expenditures of \$102,845.00 charged to the CRRA ESSER II grant for computing devices. If the charter school has already submitted reimbursement for these expenditures, the charter school must reduce the expenses claimed on its next reimbursement request for this Federal award by \$102,845.00. This offset is necessary to ensure the accuracy of the charter school’s reimbursement requests and Final Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

ARP ESSER

Finding 1:

The charter school was unable to provide copies of the following purchase orders that were allocated to the ARP ESSER grant and corresponding invoices evidencing billings of services actually performed, for examination.

PO Nbr.	PO Date	Vendor	PO Amount
202200082	11/24/2021	T-Mobile USA, Inc.	8,239.80
202200082R	11/24/2021	T-Mobile USA, Inc.	5,560.20
202200154R	11/24/2021	Educational Services Company	5,963.86
202200110R	11/24/2021	Liberty Mechanical Contractors Inc.	640.00
Total			20,403.86

Pursuant to the Uniform Grant Guidance, the charter school is required to maintain records which demonstrate the costs charged to the grant are:

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

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs

Required Action(s):

The charter school must submit copies of accounting records evidencing the reversal of the expenditures identified that were allocated to the ARP ESSER grant. If the charter school has already submitted reimbursement for these expenditures, the charter school must reduce the expenses claimed on its next reimbursement request for this Federal award by \$20,403.86. This offset is necessary to ensure the accuracy of the charter

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school's reimbursement requests and Final Report. The required documents must be submitted to OFAC through the CFM Homeroom Application within thirty (30) days from the date of this ROE.

Finding 2:

The charter school revised its TARs and certifications for ARP ESSER grant funded staff following the virtual monitoring visit. However, these records were not signed and dated contemporaneously and did not reflect the correct certification periods and by appropriate staff. This finding is consistent, in part, to Title I, Part A Finding Five and as such, the charter school is required to update the TARs and certifications appropriately.

Citation(s):

Uniform Grant Guidance, Subpart E – Cost Principles 2 C.F.R. §200.403 Factors affecting allowability of costs, §200.404 Reasonable costs and §200.405 Allocable costs and §200.430(i) Standards for Documentation of Personnel Expenses

Required Action(s):

The charter school is required submit copies of revised TARs and certifications to OFAC via the CFM homeroom application as follows for:

- the 2022-2023 school year with its CAP; and
- the 2023-2024 school year in conjunction with the CAP follow-up process.

The TARs and certifications must reflect:

- the employee's correct certification periods; and
- signatures of staff who performed allowable grant-funded activities and supervisors with first-hand knowledge of such activities and contemporaneous dates.

Recommended Action(s):

It is recommended that both charter school program and fiscal staff work collaboratively to institute policies and procedures to ensure all:

- board minutes clearly delineate the names and position titles of all staff members whose salaries and benefits are funded with ARP ESSER monies; and
- Federally funded employees prepare TARs compliant with applicable Uniform Grant Guidance requirements.

Administrative Section

Finding 1:

The charter school submitted copies of policies pertaining to ESEA legislative and Uniform Grant Guidance requirements, such as Supplement not Supplant, Maintenance of Effort and Comparability for examination. Board policies 2415, 2415.01, 2415.02, 2415.03 and 6112 contain outdated references to NCLB.

In addition, certain board policies which address Uniform Grant Guidance provisions were submitted absent copies of the requisite *written procedures* to implement such policies. 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 (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 §1118 Fiscal Requirements, ESEA §9203 Preventing Improper Use of Taxpayer Funds; Uniform Grant Guidance, 2 C.F.R. §§200.302(b)(6)-(7) Financial management and 2 C.F.R. §§200.400 – 200.476 Subpart E - Cost Principle 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.

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Finding 2:

The board meeting minutes provided for examination lacked mention that the charter school agreed to:

1. submit applications and/or amendment applications for certain grants/subgrants, including the dollar amount of the federal award; and
2. accept the funds upon subsequent approval of the applications.

In the case of ESEA titled programs, the charter school's board meeting minutes mentioning the submission of the ESEA Consolidated Grant Application did not list the dollar amount of all awards separately.

Citation(s):

All Consolidated Grant Applications; refer to the Submit tab (Board Authorization) in the EWEG system

Required Action(s):

While completing each Consolidated Grant Applications in EWEG, the charter school must enter the actual or anticipated date of a board resolution, approving the submission of the grant application and acceptance of grant funds, following subsequent approval. The board resolution must be kept on file for audit or monitoring purposes.

Finding 3:

The budget amounts recorded on the Detail Revenue Reports for one or more grants did not agree to the corresponding Grant Award Notices. For example, the charter school posted revenue of \$10,399.00 on their Title II-A revenue report instead of the actual FY 2023 grant award amount of \$19,084.00.

Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The charter school must implement a process to ensure the dollar amount of all federal grants are recorded appropriately in the financial records.

Finding 4:

The amounts appropriated for one or more federal grants in the charter school's Budget Summary did not agree to the sum of appropriations recorded on the corresponding Expenditure Account Detail.

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Citation(s):

Uniform Grant Guidance, 2 C.F.R. §200.302 Financial Management

Required Action(s):

The charter school must implement a process to ensure that appropriations of all Federal grants are recorded appropriately and consistently in its financial records.

Finding 5:

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.

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 6:

The charter school is not submitting reimbursement requests for one or more Federal awards on a monthly, or at least quarterly basis. During the monitoring visit, the recently hired interim School Business Administrator attributed this finding ,in part, to the expiration of the charter school’s System for Award Management (SAM) registration. The Federal government requires everyone to renew their SAM registration annually.

Pursuant to the Uniform Grant Guidance, LEAs must minimize the time elapsing between the receipt of funds from NJDOE for reimbursement purposes and the payment of grant expenditures. To this end, the department’s guidance on reimbursement requests authorizes LEAs to claim expenditures that:

1. *have already been paid; or*
2. *will be paid within three (3) days of receipt of its reimbursement check.*

In order to comply with number 2 above, the charter school should only request the reimbursement of expenditures for invoices in hand and determined to be accurate.

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Citation(s):

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

Required Action(s):

The charter school is required to implement internal control procedures to ensure renewal of the charter school's SAM registration two months prior to its annual expiration.

In addition, the charter school must submit reimbursement requests on a monthly, or at least quarterly basis. In addition, 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.