

Grant Title	Title I, Part A- Improving Basic Programs		
NOGA ID	23610101108807		
Request #	3	Request Amount	\$992,044.87
		Amount Reimbursed	\$978,218.87 (see note below)

Based on the review of documentation provided, TEA has approved a reimbursement of \$992,044.87. However, there was an overpayment in Reimbursement Request #2 by the amount of \$13,826.00; therefore, the amount reimbursed in Reimbursement Request #3 was adjusted by that amount.

TN	Employee Name	Reimbursement Requested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
01.	Sara Barajas	\$5,041.67	\$5,041.67	None	None
02.	Abigail De Ochoa Lopez	\$5,996.72	\$5,996.72	None	None
03.	Veronica Flores	\$5,166.67	\$5,166.67	None	None
04.	Lilia Hernandez	\$4,541.67	\$4,541.67	None	None
05.	Claudia Pena	\$6,333.33	\$6,333.33	None	None
06.	Lensy Cantu	\$1,124.63	\$1,124.63	None	None
07.	Isela Huerta	\$1,365.29	\$1,365.29	None	None
08.	Maribel Mariscal	\$1,495.05	\$1,495.05	None	None
09.	Peyton Simms	\$1,370.77	\$1,370.77	None	None
10.	Noel Villa	\$1,049.10	\$1,049.10	t	Observation
<b>Total</b>		<b>\$46,833.45</b>	<b>\$46,833.45</b>		

**Observation:** IDEA Public Schools did not use the correct Financial Accountability System Resource Guide (FASRG) account codes in the general ledger and payroll journal. Specifically, expenditures for TN10 were made using Function Code 12 - Instructional Resources and Media Services instead of Function Code 11- Instruction. In addition, a Program Intent Code (PIC) of 99 was used instead of PIC 30.

**Recommendation:** We recommend IDEA Public Schools strengthen its internal controls to ensure it uses the correct account codes as stated in FASRG when obligating and expending grant funds.

Payroll Attributes Tested

- a. Was the position approved/listed in the grant application budget?
- b. Was the job description signed, did it describe activities that are allowed in the grant, and did it align with the job title approved in the grant application?
- c. Was the position allowable per applicable laws, rules, and regulations?

- d. Is the program/activity/strategy that is being funded described in the DIP/CIP, if applicable?
- e. Was the payroll cost incurred within the allowable grant period? If expenditure was prior to grant start date, was the position included as an approved pre-award or activity cost?
- f. Was the employee appropriately certified/licensed for the position?
- g. Did the payroll authorization form, personnel action form, or other record identify all of the sources of funding from which the employee was authorized to be paid? Did the payroll records match the source(s) of funding?

#### Time and Effort Documentation

- h. If the employee worked on a single cost objective or was 100% funded by the grant, was appropriate documentation provided?
- i. If the employee was split-funded or worked on multiple cost objectives, was appropriate documentation provided?
- j. Was the time and effort documentation certified after-the-fact by the employee or school official having first-hand knowledge of the work performed?
- k. Did the documentation account for the total activity for which the employee was compensated?
- l. Did the time allocation agree to the payroll cost allocation?

#### TEA Substitute System of Time and Effort Reporting

- m. Was a management certification on file?
- n. Was a predetermined schedule submitted for the semi-annual certification?
- o. Was the periodic certification (semi-annual) signed and dated by both employee and supervisor?
- p. Did the time allocation agree to the cost allocation?

#### Additional Time and Effort Attributes Tested

- q. Was a signed and dated job description with the source of funding provided in-lieu of periodic certification per the Ed-Flex Waiver?
- r. Was a timesheet or comparable record provided to support the payment for extra-duty or supplemental pay?
- s. Was a signed and dated supplemental contract/agreement provided that stipulates allowable program work activities performed by the employee for extra-duty or supplemental pay?
- t. Was the expenditure properly coded according to FASRG?