

Grant Title	Title I 1003 School Improvement		
NOGA ID	24610141108807		
Request #	1	Request Amount	\$72,127.89
Amount Not Reimbursed (See Note below)			\$886.59
Amount Eligible for Reimbursement			\$71,241.30

Based on the review of documentation provided, the TEA has approved and processed a reimbursement of \$71,241.30, based on the transactions tested. The details are noted in the table below.

Nonpayroll Transactions					
TN	Vendor Name	Reimbursement Amount Tested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
01.	Education Service Center Region1	\$150.00	\$150.00	None	None
02.	Sharon Wells Mathematics Curriculum Inc	\$10,132.00	\$10,132.00	None	None
03.	FSS Content Topco LP	\$10,626.20	\$10,626.20	None	None
04.	FSS Content Topco LP	\$7,599.67	\$7,599.67	None	None
05.	Houghton Mifflin Harcourt Publishing Company	\$11,038.56	\$11,038.56	None	None
06.	IXL Learning Inc	\$1,238.00	\$1,238.00	None	None
07.	Progress Learning, LLC	\$5,035.00	\$4,148.41	f	Finding 1
Total		\$45,819.43	\$44,932.84		

Finding 1 In one instance, nonpayroll expenditures were obligated outside the grant period. IDEA Public schools obligated funds for purchasing a license for Elementary School Progress Learning, with a service period of March 1, 2024, through February 28, 2025; however, the grant period end date is September 30, 2024. Therefore, the expenditures charged to the grant fund for the service period outside the NOGA period is not an allowable cost. As a result, the prorated amount charged outside the approved NOGA period will not be reimbursed.

Required Action:

IDEA Public Schools should strengthen its internal controls through written policy and procedures to ensure expenditures are incurred during the grant period

Nonpayroll Attributes Tested

- a. Was the cost approved in the program budget per the grant application?
- b. Was the expenditure reasonable and necessary to further the statutory purpose or did it pertain to a required or authorized activity?
- c. Was the cost of the goods or services chargeable or assignable to the grant in accordance with the relative benefits received?
- d. Is the program/activity/strategy funded described in the DIP/CIP, if applicable?
- e. Was the expenditure supplemental to other federal/non-federal programs?
- f. Was the cost incurred and the goods/services received during the grant period?
- g. Did the accounting record include an original and complete internal accounting document that was approved and issued prior to the purchase date?
- h. Was the internal accounting document approved and issued prior to the invoice date?
- i. Did the accounting record include an original and complete third-party document? Do the terms, conditions, and specifications of the contract or purchase order align to the detailed deliverables in the invoice/receipt?
- j. Were micro-purchasing procedures followed?
- k. If the purchase was made using small purchase procedures, was more than one price or rate quotation from qualified sources obtained?
- l. Did the purchase adhere to state and/or federal competitive bidding requirements?
- m. Was adequate documentation maintained to demonstrate the purchase complied with noncompetitive procurement procedures?
- n. If goods/services were purchased through a cooperative, was an agreement provided?
- o. If goods/services were purchased through a cooperative, was documentation to support the cooperative's and organization's compliance with EDGAR's procurement requirements?
- p. Was an assurance provided verifying vendor was not suspended or debarred?
- q. Did the accounting record include documentation demonstrating verification the vendor was not suspended or debarred?
- r. If the transaction was for a set aside or grant-specific program, was the expenditure consistent with the specific requirements?
- s. Was the expenditure properly coded according to FASRG?