

Grant Title	IDEA-B Preschool		
NOGA ID	236610011088076610		
Request #	1 & 2	Amount Requested	\$31,425.22
Amount Eligible for Reimbursement			\$31,425.22

Based on the review of documentation provided, TEA has approved and processed a reimbursement of \$31,425.22. Request for Reimbursement #1 and Request for Reimbursement #2 were combined. The details are noted in the table below.

TN	Vendor Name	Reimbursement Requested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
01.	Riverside Assessments LLC	\$1,375.77	\$1,375.77	None	N/A
02.	Amazon Capital Services, Inc.	\$500.98	\$500.98	f s	Observation 1 Observation 2
03.	Amazon Capital Services, Inc.	\$109.90	\$109.90	None	N/A
04.	Lakeshore Learning Materials, LLC	\$5,509.62	\$5,509.62	None	N/A
05.	Super Duper, Inc.	\$899.55	\$899.55	None	N/A
06.	Lakeshore Learning Materials, LLC	\$839.79	\$839.79	f s	Observation 1 Observation 2
07.	Lakeshore Learning Materials, LLC	\$6,328.18	\$6,328.18	None	N/A
08.	Amazon Capital Services, Inc.	\$281.42	\$281.42	None	N/A
09.	Western Psychological Services, WPS	\$7,997.00	\$7,997.00	None	N/A
10.	Amazon Capital Services, Inc.	\$473.04	\$473.04		
Total		\$24,315.25	\$24,315.25		

Observation 1 In two instances, expenditures for nonpayroll were obligated outside of the approved grant period. IDEA Public Schools obligated grant funds to purchase supplies; however, the goods were delivered and paid after the start date of the grant.

Recommendation: IDEA Public Schools should strengthen its internal controls through written policy and procedures to ensure obligations occur during the grant period.

Observation 2 In two instances, IDEA Public Schools did not use the correct Financial Accountability System Resource Guide (FASRG) account code for expenditures in the general ledger. Specifically, an expenditure was made using Function Code 21- Instructional Leadership instead of Function Code 11 – Instruction.

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

Nonpayroll Attributes Tested

- a. Was the expenditure reasonable and necessary to further the statutory purpose or did it pertain to a required or authorized activity?
- b. Was the cost of the goods or services chargeable or assignable to the grant in accordance with the relative benefits received?
- c. Was the cost approved in the program budget per the grant application?
- 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. 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?
- i. Were micro-purchasing procedures followed?
- j. If the purchase was made using small purchase procedures, was more than one price or rate quotation from qualified sources obtained?
- k. Did the purchase adhere to state and/or federal competitive bidding requirements?
- l. Was adequate documentation maintained to demonstrate the purchase complied with noncompetitive procurement procedures?
- m. If goods/services were purchased through a cooperative, was an agreement provided?
- n. If goods/services were purchased through a cooperative, was documentation to support the cooperative's and organization's compliance with EDGAR's procurement requirements?
- o. Was an assurance provided verifying vendor was not suspended or debarred?
- p. Did the accounting record include documentation demonstrating verification the vendor was not suspended or debarred?
- q. Was the expenditure properly coded according to FASRG?