

Grant Title	Title III, Part A- ELA		
NOGA ID	24671001108807		
Request #	1	Request Amount	\$255,175.09
Amount Not Reimbursed (See Note below)			\$0.00
Amount Eligible for Reimbursement			\$255,175.09

Based on the review of documentation provided, the TEA has approved and processed a reimbursement of **\$255,175.09**, based on the transactions tested. The details are noted in the table below.

Payroll Transactions					
TN	Employee Name	Reimbursement Amount Tested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
01.	Heather Awtrey	\$6,743.75	\$6,743.75	None	None
02.	Elsa De Leon	\$6,746.98	\$6,746.98	None	None
03.	Reynaldo Flores	\$7,781.25	\$7,781.25	None	None
04.	Melissa Galindo	\$6,008.75	\$6,008.75	None	None
05.	Christine Rufflo	\$7,262.50	\$7,262.50	None	None
Total		\$34,543.23	\$34,543.23		

Nonpayroll Transactions					
TN	Vendor Name	Reimbursement Amount Tested	Costs to be reimbursed	Attributes Failed	Findings/ Observations
06.	ESC Region1	\$500.00	\$500.00	None	None
07.	Edith Trevino	\$4,689.00	\$4,689.00	j p	Finding 1 Observation 2
08.	Amazon Capital Services, Inc.	\$1,767.28	\$1,767.28	o	Observation 1
09.	Rosetta Stone, LLC	\$320.80	\$320.80	None	None
10.	Seidlitz Education, LLC	\$13,015.86	\$13,015.86	None	None
Total		\$20,292.94	\$20,292.94		

Finding 1 In one instance, IDEA Public Schools used procurement by micro-purchase; however, the aggregate amount for the items/services purchased exceeded the \$10,000 micro-purchase threshold. As a result, IDEA Public Schools did not comply with federal or local procurement requirements. This will not result in questioned costs; however, similar instances of noncompliance may result in future expenditures being questioned.

Recommendation: IDEA Public Schools should strengthen its internal controls to ensure all purchases meet federal procurement requirements and retain documentation to demonstrate compliance.

Observation 1 In one instance, documentation to support expenditures for nonpayroll costs was not adequate. Specifically, IDEA Public Schools submitted the cooperative agreement, however, documentation was not provided to support the cooperative's and IDEA Public Schools compliance with EDGAR's procurement requirements. As a result, IDEA Public Schools was not able to demonstrate compliance with federal regulations.

Recommendation: We recommend IDEA Public Schools strengthen its documentation procedures to ensure expenditures are adequately supported with appropriate documentation.

Observation 2 RISD failed to verify vendors were not suspended or debarred in accordance with 2 CFR 200.213.

Recommendation: We recommend IDEA Public Schools strengthen its internal controls to ensure vendors paid with federal funds are not suspended or debarred and retain documentation to demonstrate compliance. Specifically, each vendor's status for suspension and debarment should be checked at SAM.gov.

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?

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?