

Grant Title	ESSER 2		
NOGA ID	21521001108807		
Request #	2-Final Request	Request Amount	\$10,884,426.49

Based on the review of documentation provided, the TEA has approved and processed a reimbursement of **\$10,818,683.73**, based on the transactions tested. The details are noted in the table below.

Finding

Based on our review of class object codes requested for reimbursement, it was noted that IDEA Public Schools requested costs under two class object codes that were not included in the final grant budget application approved by TEA.

Prior Payments ER	Current Request	Total Prior DD + Request	GL (Total Recorded) Expenditures	Grant Application (Approved) Budget	DD Expenditures to Approved Budget	%	Payment Supported and Approved
		B		C	A-C		B-C
\$59,022,996.15	\$7,570,936.24	\$66,593,932.39	\$66,696,992.17	\$69,907,403.00	-\$3,313,470.61	-5%	\$7,570,936.24
\$0.00	\$60,313.69	\$60,313.69	\$11,682,588.22	\$0.00	\$60,313.69	0%	\$0.00
\$19,002.36	\$3,247,747.49	\$3,266,749.85	\$3,247,747.49	\$19,002.00	\$3,247,747.85	5%	\$3,247,747.49
\$0.00	\$5,429.07	\$5,429.07	\$5,429.07	\$0.00	\$5,429.07	0%	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	0%	\$10,818,683.73
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
\$59,041,998.51	\$10,884,426.49	\$69,926,425.00	\$81,632,756.95	\$69,926,405.00	\$20.00	0%	\$10,818,683.73

Recommendation:

We recommend IDEA Academy strengthen its internal controls to ensure costs are approved in the grant application budget prior to submitting the expenditures for reimbursement. In addition, IDEA Public School should remove the unallowable costs from its ESSER 2 grant and ensure its fiscal records align with amounts charged and reimbursed for this grant.

TEA considers this review closed. However, the records submitted by your organization remain subject to review by appropriate federal or state oversight entities. You will be notified in the event a follow up to the review is scheduled.