

Grant Title	ARP ESSER III		
NOGA ID	21528001108807		
Request #	Request 10-11	Request Amount	\$31,773,481.36

Upon reviewing the documentation provided, TEA has approved and processed a reimbursement totaling **\$31,773,481.36**. This amount is determined based on the allocations to each class object code and the corresponding evaluated transactions, as outlined in the table below.

Class Object Code	Approved Budget Amounts	Reimbursement Requested	Reimbursable Costs
6100	\$ 102,986,446.00	\$ 9,189,577.84	\$ 9,189,577.84
6200	\$ 7,894,635.00	\$ 1,280,070.18	\$ 1,280,070.18
6300	\$ 20,974,080.00	\$ 18,810,679.92	\$ 18,810,679.92
6400	\$ 372,520.00	\$ 493,153.42	\$ 493,153.42
6600/15XX	\$ 24,886,767.00	\$ 0.00	\$ 0.00
Indirect Cost	\$ 0.00	\$ 2,000,000.00	\$ 2,000,000.00
Total	\$ 157,114,448.00	\$ 31,773,481.36	\$ 31,773,481.36

Throughout the review process, we have made the following observations and provided recommendations to address the findings:

Findings and Observations

Observation 1 IDEA Public Schools did not use the correct fiscal year code to account for its grant funds as required by the Financial Accountability System Resource Guide (FASRG). Specifically, IDEA utilized the number "5" as its fiscal year to account for grant expenditures in its general ledger, instead of using the same fiscal year code "1" for the entire duration of the grant as stipulated in the FASRG.

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

Observation 2 TEA Justification/Use of Funds Form for TN05 payroll expenses was not dated at the time of completion.

Recommendation: We recommend IDEA strengthen its internal controls to ensure it is able to fully document and demonstrate that written justification forms for addressing the allowability for use of ESSER grant funds are maintained current, signed and dated by the preparer or approver.

Note 1 IDEA Public Schools has expended grant funds over the amount approved in the grant budget for 6100-Payroll and 6300 – Supplies and Material. The grant amendment deadline has passed; however, IDEA needs to ensure that amount spent for 6100-Payroll and 6300 – Supplies and Materials does not exceed 25% of the total award amount. The grant amendment date has passed; however, IDEA Public Schools should refer to TEA’s guidelines for [When to Amend](#) to ensure budget compliance.

Note 2 IDEA Public Schools provided documentation to support TN07-The Oscar Neuhaus Foundation and its participation in the Choice Partner Cooperative. The procurement method for this vendor has been updated from Request 9, initially indicated as competitive proposal by IDEA. The Cooperative agreement for this vendor, as outlined in Requests 10-11, adequately supports procurement standards.

Please review this report carefully and take appropriate corrective actions to address the findings, observations, recommendations, and required actions.

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.