



Grant Title	TCLAS High-Quality After-School		
NOGA ID	215280587110071		
Request #	16	Request Amount	\$142,995.42

Upon reviewing the documentation provided, the TEA has approved and processed a reimbursement totaling **\$132,543.88**. 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	\$ 311,688.00	\$ 8,400.95	\$ 8,400.95
6200	\$ 480,392.00	\$ 44,031.54	\$ 33,580.00
6300	\$ 168,420.00	\$ 10,884.05	\$ 10,884.05
6400	\$ -	\$ -	\$ -
6600/15XX	\$ -	\$ -	\$ -
Indirect Cost	\$ -	\$ 79,678.88	\$ 79,678.88
Total	\$ 960,500.00	\$ 142,995.42	\$ 132,543.88

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

Findings and Observations

Finding 1 In 1 instance, IDEA Public Schools indicated the purchase in TN06 - Boys & Girls Club of Greater Tarrant County was procurement by small purchase procedures; however, the aggregate amount for the goods purchased is \$244,884.36 that exceeded the small purchase threshold of \$50,000 during the grant period. The state rule requires competitive bidding for all purchases above at \$50,000 per TEC §44.031. As a result, IDEA Public Schools did not provide purchasing records to demonstrate compliance with federal and state procurement policy and cannot ensure it received the best possible price for the purchased goods/services. Therefore, we are questioning the cost associated with this transaction. (\$10,451.54)

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

Required Action: IDEA Public Schools should either:

1. Resubmit transaction for this vendor in their next reimbursement request with all appropriated documentation; or
2. Review all TCLAS HQ ASP expenses and reclassify all similar instances

- of noncompliance; or
3. Submit approved noncompetitive approval form if this purchase was considered as noncompetitive (if applicable)

If no additional supporting documentation is available to address the finding, the questioned costs must be reclassified to another appropriate funding source and other allowable expenditures should be charged to the TCLAS grant in the amount of the questioned costs. If there are no additional expenditures to replace the questioned costs noted above, the next drawdown of grant funds must be reduced by the amount claimed for the unallowed expenditures.

IDEA Public Schools should review all previous payments for this vendor and reduce future reimbursement requests for the questionable transactions.

IDEA Public Schools must retain appropriate documentation locally and submit supporting documentation to TEA such as an adjusting journal entry to show the total amount(s) reclassified and a detailed general ledger with entries to support the expenditures have been removed. IDEA Public Schools will be required to reduce its next request submitted to TEA for reimbursement for the total amounts being removed from this grant program and provide the documentation being requested to support the reclassification of unallowable costs identified by IDEA Public Schools.

Please note that similar payments from other grant program(s) should be reviewed to ensure compliance with federal procurement standards or adequately address those costs accordingly. TEA staff will not allow future payments from this grant and any other grant program requests unless appropriate records are provided.

Observation 1 In one instance Extra Duty Agreement for TN02 was signed after work was performed.

Recommendation:

We recommend IDEA Public Schools strengthen its internal controls through written policy and procedures to ensure extra duty agreement is communicated, signed, and dated by employees to acknowledge their current roles and responsibilities related to positions paid with grant funds.

Observation 2 TEA Justification/Use of Funds Form for payroll and non-payroll expenses was not provided or dated at the time of obligating grant funds.

Recommendation:

We recommend IDEA Public Schools 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.

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.