



**U.S. DEPARTMENT OF EDUCATION
BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS**

OMB Control Number: 1894-0008
Expiration Date: 08/31/2020

Name of Institution/Organization

Louisiana Department of Education

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel	\$598,965					
2. Fringe Benefits	\$227,607					
3. Travel	\$0					
4. Equipment	\$0					
5. Supplies	\$0					
6. Contractual	\$0					
7. Construction	\$0					
8. Other	\$27,761,511					
9. Total Direct Costs (lines 1-8)	\$28,588,083					
10. Indirect Costs *Enter Rate Applied _____	\$109,934					
11. Training Stipends	\$0					
12. Total Costs (lines 9-11)	\$28,698,017					

***Indirect Cost Information (To Be Completed by Your Business Office):**

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

- (1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? Yes No.
- (2) If yes, please provide the following information:
 Period Covered by the Indirect Cost Rate Agreement: From: 07/01/2019 To: 06/30/2020 (mm/dd/yyyy)
 Approving Federal agency: ED Other (please specify): _____ The Indirect Cost Rate is _____%
- (3) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC? Yes No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).
- (4) If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? Yes No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.
- (5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that: Is included in your approved Indirect Cost Rate Agreement? Or Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is _____%
- (6) For Training Rate Programs (check one) -- Are you using a rate that: Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or Is included in your approved Indirect Cost Rate Agreement, because it is lower than the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4)).

Name of Institution/Organization	Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.
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**SECTION B - BUDGET SUMMARY
NON-FEDERAL FUNDS**

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs						
11. Training Stipends						
12. Total Costs (Lines 9-11)						

SECTION C – BUDGET NARRATIVE (see instructions)

Section C: Budget Narrative

Personnel: Salaries for Network staff to support LEAs with COVID-related activities (\$598,965)

Salaries listed are calculated based on the percentage of time expended by each position under this project.

- William Folse, Assistant Superintendent, District Support (\$75,000)
- Joann Matthews, South Network Leader (42,001.44)
- Dana Talley, North Network Leader (\$39,000)
- Allison Oliver, Education Program Consultant (\$8,641.15)
- Jamie Blanchard, Education Program Consultant (\$45,002.88)
- Amy Willis, Education Program Consultant (\$4,500.29)
- Lakesha Miller, Education Program Consultant (\$66,456)
- Crystal Washington, Education Program Consultant (\$35,602.94)
- Anna Teekell, Education Program Consultant (\$26,702.21)
- Elizabeth Chatelain, Education Program Consultant (\$28,083.74)
- Roxi Mackens, Education Program Consultant (\$65,528.74)
- Lee Smith, Southern Network Deputy (\$46,500.48)
- Emily Bradley, Northern Network Deputy (\$43,610.11)
- Carla Trahan, Education Program Consultant (\$72,334.08)

Fringe Benefits (\$227,607)

Rate is based on benefits such as Medicare, retirement, and health insurance.

Other (27,761,511)

Subgrants to LEAs (\$25,000,000)

LEAs were eligible to apply for ESSER Incentive grants to support key Strong Start 2020 Planning Priorities that will ensure the LEAs’ approved academic plans will be viable in the coming year and address anticipated challenges to delivering instruction remotely.

Eligible Expenditures

The table below summarizes eligible expenditures for Strong Start 2020 ESSER Incentive funds.

Priority	Eligible Expenditures
CA2: Core Curriculum	<ul style="list-style-type: none"> • Additional materials or online access required for distance learning for the school system’s approved, Tier 1 curriculum
CA3: Non-Core Curriculum	<ul style="list-style-type: none"> • Software licenses required for CTE and non-core curriculum for individual students • Subscriptions to online course and content providers for CTE and non-core curriculum materials required for transition to virtual learning
CA4: Post-secondary Preparation Providers	<ul style="list-style-type: none"> • Work with one or more approved planning partners for individual graduation planning for students in grades 9-12 and/or college and career transitions for graduated seniors
SDN2: English Learners	<ul style="list-style-type: none"> • English learner supports required for distance learning for the school system’s approved, Tier 1 curriculum
SDN3: Assistive Technology	<ul style="list-style-type: none"> • Augmentative and alternative communication (AAC) devices for students with disabilities – both dedicated and non-dedicated – such as Chromebooks with touchscreens, iPads, switches, and boards • AT software for dedicated and non-dedicated devices for students with disabilities

SDN3: Direct Service Providers	<ul style="list-style-type: none"> • Training on remote service delivery to students with disabilities from organizations with the Continuous Learning (CL) designation in the Partnerships for Success Guide
WT1: Professional Development Partners	<ul style="list-style-type: none"> • Work with one or more approved professional learning partners in LDOE's PD Vendor Guide for virtual delivery of PD in alignment with the school system's PD plan and/or training on distance learning methods
WT3: Staffing Plan Partners	<ul style="list-style-type: none"> • Partner with an organization in the Maximizing Learning Time through Adaptive and Flexible Staffing Plans document to develop adaptive and flexible staffing plans
LS5: Four-year-old Seats	<ul style="list-style-type: none"> • Four-year-old seats to ensure the school system, at minimum, maintains the number of four-year-old seats filled in the 2019- 2020 school year

See attached allocation schedule. Funds were awarded to 178 LEAs.

Other TBD (\$3,224,706.60)

Admin (498,395)

Activities (\$2,726,311.60) Possible expenses include allocation adjustments for new and significantly expanded charter LEAs, digitizing Mentor Teacher and Content Leader PD training programs, and establishing a statewide compensatory education fund.

Indirect Costs (\$109,934)

Approved unrestricted indirect cost rate of 13.3% on state admin funds of \$826,572 (Personnel + Fringe Benefits).

Additional Information: LDOE is reserving 0.5% (\$1,434,901) of its state reserve for administrative costs. Currently, those costs include personnel and associated fringe benefits as well as IDC.

Strong Start ESSERF Incentive Grants
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Recipient	Allocation
Acadia Parish	\$ 249,000
Allen Parish	\$ 234,327
Ascension Parish	\$ 346,750
Assumption Parish	\$ 208,632
Avoyelles Parish	\$ 276,441
Beauregard Parish	\$ 131,000
Bienville Parish	\$ 143,907
Bossier Parish	\$ 933,138
Caddo Parish	\$ 1,945,326
Calcasieu Parish	\$ 1,220,659
Caldwell Parish	\$ 100,956
Cameron Parish	\$ 88,412
Catahoula Parish	\$ 100,486
Claiborne Parish	\$ 128,539
Concordia Parish	\$ 309,578
DeSoto Parish	\$ 185,161
East Baton Rouge Parish	\$ 688,000
East Carroll Parish	\$ 66,754
East Feliciana Parish	\$ 105,391
Evangeline Parish	\$ 391,855
Franklin Parish	\$ 189,950
Grant Parish	\$ 170,846
Iberia Parish	\$ 15,000
Iberville Parish	\$ 217,443
Jackson Parish	\$ 159,776
Jefferson Parish	\$ 1,195,339
Lafayette Parish	\$ 429,047
Lafourche Parish	\$ 529,808
LaSalle Parish	\$ 131,636
Lincoln Parish	\$ 132,856
Livingston Parish	\$ 141,193
Madison Parish	\$ 100,074
Morehouse Parish	\$ 169,248
Natchitoches Parish	\$ 301,694
Orleans Parish	\$ 395,960
Ouachita Parish	\$ 955,694
Plaquemines Parish	\$ 216,200
Pointe Coupee Parish	\$ 187,703
Rapides Parish	\$ 639,800
Red River Parish	\$ 150,546
Richland Parish	\$ 167,813
Sabine Parish	\$ 214,504
St. Bernard Parish	\$ 454,664
St. Charles Parish	\$ 409,500

St. Helena Parish	\$ 110,460
St. James Parish	\$ 193,870
St. John the Baptist Parish	\$ 283,837
St. Landry Parish	\$ 795,662
St. Martin Parish	\$ 206,835
St. Mary Parish	\$ 313,372
St. Tammany Parish	\$ 357,872
Tangipahoa Parish	\$ 555,362
Tensas Parish	\$ 63,393
Terrebonne Parish	\$ 470,500
Union Parish	\$ 165,767
Vermilion Parish	\$ 27,513
Vernon Parish	\$ 387,871
Washington Parish	\$ 220,626
Webster Parish	\$ 250,219
West Baton Rouge Parish	\$ 137,849
West Carroll Parish	\$ 132,012
West Feliciana Parish	\$ 90,816
Winn Parish	\$ 132,054
City of Monroe School District	\$ 353,717
City of Bogalusa School District	\$ 171,866
Zachary Community School District	\$ 190,000
City of Baker School District	\$ 64,813
Central Community School District	\$ 144,249
LA Schools for the Deaf and Visually Impaired	\$ 72,127
Southern University Lab School	\$ 16,600
New Vision Learning Academy	\$ 5,000
V. B. Glencoe Charter School	\$ 20,583
International School of Louisiana	\$ 55,522
Delhi Charter School	\$ 49,772
Belle Chasse Academy	\$ 44,159
The MAX Charter School	\$ 12,188
D'Arbonne Woods Charter School	\$ 57,784
Community School for Apprenticeship Learning, Inc.	\$ 27,670
Voices for International Business & Education	\$ 47,314
University View Academy, Inc. (FRM LA Connections)	\$ 53,000
Lake Charles Charter Academy Foundation, Inc.	\$ 32,250
Lycee Francais de la Nouvelle-Orleans	\$ 45,000
New Orleans Military & Maritime Academy	\$ 45,860
Recovery School District-LDE	\$ 60,555
Thrive Academy	\$ 15,238
Noble Minds	\$ 15,464
JCFA-East	\$ 17,870
Advantage Charter Academy	\$ 5,000
JCFA Lafayette	\$ 7,358
James M Singleton Charter School	\$ 27,511
Willow Charter Academy	\$ 5,000

Dr Martin Luther King Charter School for Sci Tech	\$ 64,612
Joseph A Craig Charter School	\$ 12,500
Lincoln Preparatory School	\$ 14,375
Iberville Charter Academy	\$ 36,110
Delta Charter Group	\$ 22,076
Lake Charles College Prep	\$ 42,114
Northeast Claiborne Charter	\$ 11,672
Lord Beaconsfield Landry-Oliver Perry Walker High	\$ 65,246
Martin Behrman Elementary School	\$ 105,208
Acadiana Renaissance Charter Academy	\$ 31,250
Sophie B Wright Institute of Academic Excellence	\$ 89,465
Louisiana Key Academy	\$ 92,826
Lafayette Charter Foundation	\$ 61,400
KIPP Ernest N. Dutch Morial	\$ 44,796
KIPP Believe	\$ 33,192
KIPP Renaissance High School	\$ 36,300
KIPP Leadership	\$ 39,684
KIPP East Community Primary	\$ 30,980
KIPP Booker T. Washington	\$ 36,300
Impact Charter School	\$ 22,223
Samuel J Green Charter School	\$ 29,390
Arthur Ashe Charter School	\$ 41,897
Phillis Wheatley Community School	\$ 42,877
Langston Hughes Charter Academy	\$ 41,607
RSD-Capitol Education Foundation	\$ 34,806
Morris Jeff Community School	\$ 5,000
Fannie C Williams Charter School	\$ 42,514
Harriet Tubman Charter School	\$ 54,502
Louisiana Virtual Charter Academy	\$ 33,000
The NET Charter High School	\$ 5,000
Southwest Louisiana Charter Academy	\$ 33,500
JS Clark Leadership Academy	\$ 76,384
Paul Habans Charter School	\$ 50,772
Celerity Dalton Charter School	\$ 25,807
Celerity Lanier Charter School	\$ 25,053
Baton Rouge University Preparatory School, Inc.	\$ 23,192
GEO Prep Academy of Greater Baton Rouge	\$ 36,224
Democracy Prep Baton Rouge	\$ 29,245
Audubon Charter School	\$ 51,980
Kenilworth Science and Technology Charter School	\$ 19,578
Einstein Charter School at Village De L'Est	\$ 31,682
Benjamin Franklin High School	\$ 26,000
Alice M Harte Elementary Charter School	\$ 44,619
Edna Karr High School	\$ 45,796
Lusher Charter School	\$ 5,000
Eleanor McMain Secondary School	\$ 46,774
Robert Russa Moton Charter School	\$ 31,608

Lake Forest Elementary Charter School	\$ 28,680
New Orleans Charter Science and Mathematics HS	\$ 42,036
ENCORE Academy	\$ 52,150
Bricolage Academy	\$ 46,331
Wilson Charter School	\$ 43,642
Einstein Charter High School at Sarah Towles Reed	\$ 37,252
Einstein Charter Middle Sch at Sarah Towles Reed	\$ 31,000
Einstein Charter at Sherwood Forest	\$ 35,950
McDonogh 42 Charter School	\$ 39,187
New Harmony High Institute	\$ 8,772
Athlos Academy of Jefferson Parish	\$ 12,511
FirstLine Live Oak	\$ 32,110
Audubon Charter School - Gentilly	\$ 40,374
Rosenwald Collegiate Academy	\$ 16,295
Dwight D. Eisenhower Charter School	\$ 43,642
Living School, Inc.	\$ 7,500
GEO Next Generation High School	\$ 12,764
Red River Charter Academy	\$ 12,680
McDonogh 35 Senior High School	\$ 33,047
IDEA Public Schools	\$ 11,000
Cohen College Prep	\$ 21,083
Lawrence D Crocker College Prep	\$ 11,085
Akili Academy of New Orleans	\$ 39,644
Sci Academy	\$ 28,529
G W Carver Collegiate Academy	\$ 34,872
Livingston Collegiate Academy	\$ 29,339
Collegiate Baton Rouge	\$ 21,687
KIPP Central City	\$ 39,800
Success Preparatory Academy	\$ 47,600
Arise Academy	\$ 10,000
Mildred Osborne Charter School	\$ 10,000
Glen Oaks Middle School (Redesign Schools LA)	\$ 24,431
ReNEW SciTech Academy at Laurel	\$ 48,612
ReNew Dolores T Aaron Elementary	\$ 42,295
ReNEW Schaumburg Elementary	\$ 37,360
GEO Prep Mid-City of Greater Baton Rouge	\$ 45,638
The NET2 High School	\$ 5,000
	\$ 25,000,000



ESSER Monitoring Plan

The Louisiana Department of Education (LDOE) will engage in the following procedures as it relates to fiscal and program monitoring of funds received from the Elementary and Secondary School Education Relief Fund (ESSER) under the 2020 CARES Act. From the date of receipt, any subrecipient of ESSER funds will have one full year of implementation prior to being monitored by the state education agency. LDOE will implement its initial phase of ESSER monitoring during the 2020-2021 school year and will continue until funds have been depleted.

A combination of fiscal and program risks will serve as part of the LDOE's ESSER monitoring. The following risk factors will determine which school systems are selected for monitoring after the first year of implementation:

- (1) The LEA received and expended ESSER funds,
- (2) The LEA was selected for monitoring in one or more other federally funded programs during the same fiscal year, and
- (3) The LEA's fiscal risk assessment according to the Internal Controls guide

Subrecipients not targeted for monitoring through the above risk factors will be monitored on a cycle within 18 months of receipt of funds. In addition, each subrecipient must hire an independent firm to conduct a single audit after the first of implementation. The subrecipient will then have 30 days after the audit results are available to provide a copy of those results to the state internal auditor. The Department's audit resolution team will then initiate our standard audit resolution procedures which will result in a closure or notice of action. Full resolution will occur within six months if a notice of action is issued.

Evidence of the following components will be evaluated during ESSER monitoring:

- activities authorized by the ESEA, IDEA, and other federal programs;
- results of the ESSER funding needs assessment;
- non-public programs and the appropriate use of equitable share funding;
- implementation of program expenditures such technology, materials and supplies, contracts for professional services, summer and afterschool programs, and other relevant expenditures; and
- Allowable expenditures aligned to key priorities.

The Department will develop and utilize a standard monitoring protocol specifically for ESSER. The monitoring protocol will:

- identify key areas being monitored
- list examples of supporting documentation the school system may provide as evidence of effective implementation, and
- confirm a determination of compliance on part of the state monitor.

- If a LEA has no findings of non-compliance, a notice of closure will be generated.
- If there are findings of non-compliance, the LEA will be required to participate in the agency's corrective action process.

All ESSER monitoring will be conducted via a desk audit unless otherwise required.

ESSER Management

District Support staff will provide ongoing support and technical assistance to LEAs:

William Folse, Assistant Superintendent

South Network - JoAnn Matthews, Network Leader

Lee Smith, Deputy

Alison Oliver

Carla Trahan

Jamie Blanchard

North Network - Dana Talley, Network Leader

Emily Bradley, Deputy

Elizabeth Chatelain

Crystal Washington

Roxi Mackens

Amy Willis

Lakesha Miller

Anna Teekell

Federal Programs: Bernell Cook, Director

Daphne Flentroy, State Ombudsman

Statewide Monitoring: Tasha Anthony, Section Leader

Barbara Foster

Alicia Dawkins

Madeline Swift

Rene Steele (fiscal)

Patricia Doucet

Angela Miles

Rosemary Enlow



Internal Controls Manual

Introduction

The purpose of this manual is to explain the Louisiana Department of Education's system of ongoing internal controls over federal grant programs.

I. *Pre-Award Controls*

Electronic Grant Management System (eGMS)

Prior to allocating federal funds to local education agencies (LEAs), the Louisiana Department of Education (LDOE) follows a systematic set of procedures to ensure state education agency (SEA) oversight. Below is a description of these procedures.

The Electronic Grant Management System (eGMS) is the mechanism by which LEAs apply for federal funds. It includes an accountability system, the Unified Application, which provides information about how LEAs are using their funds to improve student success. The Unified Application also manages grant applications, budgets, budget revisions, grant reimbursements, quarterly expenditure reports and other annual reporting requirements and assurances for 23 grant programs, including programs authorized by the Elementary and Secondary Education Act and the Individuals with Disabilities Education Act.

The multi-level programmatic review of these programs ensures that students, teachers, parents and other appropriate staff receive the required educational services, staff training, and other services determined by the needs identified by district and school leaders and as required by law. The programmatic review involves a level one review by an assigned Education Program Consultant and a second level review by a federal program supervisor for each grant application. This process also includes a fiscal level one review by an assigned budget analyst and a second level, supervisory review, by budget managers. The intent of each program reviewed during the programmatic review is to ensure that all children, especially those at risk of failing, are receiving the services that address their unique identified needs consistent with federal requirements.

Electronic Grants are reviewed by a trained panel of programmatic and fiscal staff to ensure that the LEA has made reasonable data-driven efforts to improve student achievement. The budgets are reviewed to ensure that all expenditures are appropriate.

- The Unified Application includes the district's academic priorities that align to the budgets for all federal funding sources.
- For discretionary grants, obligation of funds may not take place until the allocation is approved by the Louisiana Board of Elementary and Secondary Education (BESE). Once the allocation is approved, funds may be obligated upon the Board approval date or the date upon which funds are available to the Department. Any funds obligated for items that are ultimately not approved in the LEA budget are deemed unallowable.
- Formula grants are submitted annually and must be substantially approved by June 30th of each year. Expenditures are submitted on a cost-reimbursement basis.

The review of the program budgets ensures that all expenditures are necessary, reasonable, allocable, authorized and adequately documented, as well as consistent with federal spending rules, such as supplement not supplant, limitations on carryover, comparability, maintenance of effort, and other rules, as applicable.

On-going Controls

Programmatic and Academic Technical Assistance

The Network structure serves as the primary support vehicle for LEAs as they implement programs and standards. Network support teams are accountable for the outcomes of the LEAs to which they are assigned. Each Network team is led by a Network Leader, who supervises and coordinates the work of five to seven individuals responsible for providing direct support to their assigned LEAs. Their work focuses on the unique needs of each LEA and specific challenges they face. Additionally, Network Teams provide technical assistance on effective implementation of the state standards and Louisiana's educator evaluation system. The goal of the Network Teams is to leverage assistance and resources for LEAs so that they can better meet the needs of students, specifically for the benefit of children in subgroups, including students with disabilities, English language learners, special populations, and students who are performing below grade-level.

Academic technical assistance is provided in the following ways:

- Concentrating supports and interventions on the Focus Areas:
 1. School Leader and Teacher Learning Targets: Setting quantifiable achievement goals for students.
 2. Assessment and Curriculum: Selecting assessments and curricular materials that align with the skills students are expected to demonstrate.
 3. School and Teacher Collaboration: Working with teams of educators to examine student work and to articulate specific changes in instructional practice that will align student performance to the state standards.
 4. Compass Observation and Feedback: Observing all educators and providing feedback on a rubric aligned to the state standards.
 5. Pathway to College and Career:
 6. Align Resources: Determine needs across focus areas and align available funds to district needs.
- Providing toolkits, webinars, online videos of best practices, student exemplars, and other resources for all LEAs to use in setting academic priorities, including targeted information and supports for the effective implementation of higher standards and better assessments. LEAs can find these resources on the LDOE website in the [District Support Toolbox](#) and [Teacher Support Toolbox](#).

LDOE provides programmatic technical assistance to LEAs in the following ways:

- Ongoing conferences with their assigned network coach to gauge program implementation, discuss specific LEA issues, data reporting, and timely use of funds
- Consultation regarding Super App, Louisiana's consolidated grant application
- Specific office hours designated to support and guide LEAs with eGrant submission
- Professional development (e.g., modules, webinars, conference calls, workshops and meetings),
- The LDOE website resources and library (www.louisianabelieves.com)

- The LDOE newsletter to districts:
 - Weekly dissemination to all LEAs for action items related to, or initiated to, address compliance, record keeping and data reporting.
 - Weekly dissemination of a Charter-specific newsletter, which highlights information for charter schools
- Sharing U.S. Department of Education guidance regarding understanding fiscal flexibilities, making use of federal funds in innovative ways, encouraging the development of the schoolwide model framework for schools, planning and responding to the unique circumstances and needs of schools.

Together, the Network Teams and the LDOE program teams support LEAs by providing academic and instructional technical assistance, effective planning supports, and coordinated funding opportunities. The Network Team is an internal control ensuring that LDOE staff who communicate with LEAs provide clear and consistent academic technical assistance regarding effective planning and budgeting. Additionally, the Grants Management and Federal Programs teams ensure that LEAs are following federal guidelines around the spending of funds. All support LEAs to meet the specific needs of their students and adhere to federal regulations.

Requests for Funds

All funds are provided to subrecipients on a reimbursement basis. This process is designed to assure that there are no violations of the Cash Management Improvement Act, since LEAs are not allowed to claim funds in advance of expenditures. Additionally, Appropriations Control staff responsible for processing the claims ensure that the amount claimed is consistent with the amount budgeted and that subrecipients are not over the allowed variance in a particular object code. Requests for funds are also reviewed for general consistency with the provisions of the grant.

Fiscal Assistance

The Louisiana Department of Education annually issues technical assistance training and/or guidance, which include the following topics:

- Internal Controls and Compliance Best Practices
- Uniform Grants Guidance and EDGAR regulations
- CMIA Guidance and Interest Calculation Guidance
- Reimbursement Request Instruction

Other guidance is developed and provided as needed. One such example is the rewriting of the Schoolwide Guidance to reflect the flexibilities allowed by the federal government. Additionally, District Support provides ongoing technical assistance through webinars and one-on-one conference calls and meetings with LEAs when requested.

Monitoring

Monitoring the implementation of federal programs and the use of federal program funds is an essential function of the Department. The Louisiana Department of Education implements a risk-based approach to identify where to use monitoring resources. To determine which programs will be monitored, LDOE conducts an analysis of specific risk factors. The results from those analyses determine which LEAs will receive a monitoring review.

The following three areas are the factors analyzed and used to determine a LEA's level of risk:

- Academic achievement: LEA annual performance letter grade, percentage of "D" and "F" schools in the LEA, and subgroup trend data

- Fiscal Compliance: significant fiscal findings from single audits and past monitoring events with questionable costs
- Programmatic Compliance: significant programmatic findings from single audits and past monitoring events

Monitoring activities and resources are focused on districts that are most at-risk. A comprehensive desk monitoring review or on-site review is conducted in accordance with established protocols, as noted in the procedures below, to ensure that LEAs are implementing policies and procedures that comply with all federal program statutes and regulations. During the monitoring review, LEAs must provide evidence of compliance with program requirements.

Charter LEAs are also reviewed prior to renewal or extension of the approved charter.

Monitoring Procedures

Before the monitoring process begins, each LEA being monitored receives an Announcement Letter describing which programs will be monitored. All LEAs selected to be monitored will receive an individual entrance call, no less than 15 working days prior to the review. This call includes an assigned Statewide Monitoring staff member (the “Monitoring Lead”) and LEA staff to discuss the monitoring process, the monitoring instrument, and all required documents, materials, and timelines. During the Entrance Call, the LEA is given the opportunity to ask questions about the information presented.

Upon completion of monitoring reviews, the LEA will receive a *Notice of Action* letter and a monitoring report identifying all areas of non-compliance. The LEA must receive the appropriate letter (Notice of Action or Closure due to no findings) no later than 30 calendar days from the last date of the monitoring review.

A LEA that receives a *Notice of Action* letter shall submit a corrective action plan to the Department no later than 30 business days from receipt of the letter and report. The Monitoring Lead works in collaboration with the LEA until all areas of non-compliance are successfully addressed. During this process, the LEA can request additional technical assistance, including on-site visits. Once the Corrective Action Plan has been received, reviewed, and approved, the LEA will receive a *Notice of Approval Letter*. As a final step of the process, the LEA will receive a *Notice of Closure* letter indicating that all issues have been resolved.

Fiscal Monitoring

LDOE also performs fiscal monitoring of federal funds. Fiscal monitoring is conducted through both desk audits and on-site visits. A desk audit may be expanded to an on-site visit if necessary. Fiscal monitoring is conducted on a five-year rotation in concert with the use of a risk-based assessment that may result in additional entities being monitored more frequently as needed. New charter schools are generally audited in year two or three of operation to ensure that an assessment is conducted prior to the renewal determination at year three. Among other elements, the risk-based assessment takes into consideration the following:

- The amount of funds awarded
- Previous significant fiscal and programmatic audit findings
- Previous significant questioned costs
- Single Audit Findings (fiscal and internal control findings)

Once the final fiscal monitoring report is issued, if there are findings, the Division of Statewide Monitoring follows paragraphs two and three only of the above Monitoring Procedures.

Grant Award Monitoring

The Electronic Grants Management System (eGMS) database contains sub-recipient allocation and expenditure data for state and federal grant programs. The database is updated continuously and provides a tool for LEAs, program, and fiscal staff to monitor grant balances to ensure that funds are being used to operate programs and to provide services to children. EGMS also provides a means to monitor potential reversions of federal funds.

Periodic Expense Report

LEAs are required to provide a reconciliation of funds obligated and expended through Periodic Expense Reports (PERs). These reports are submitted through eGMS on a quarterly basis. The PER is another way of monitoring expenditure trends when considering total funds available. PERs are also used to ensure that carryover balances for Title I remain within the allowable percentage.

II. *Post-Award Controls*

Annual Program Evaluations

Each LEA that receives subgrants from LDOE shall provide an evaluation at the conclusion of the fiscal year in which the subgrant is received. This evaluation will include a description of the programs and activities conducted by the entity, funds received and student progress in meeting state academic content and student academic achievement standards. LDOE uses evaluations to determine improvement of programs and activities, the effectiveness of programs and activities, and whether or not to continue funding for specific programs or activities.

Review of Audits

In accordance with 2 CFR §200.501, a non-federal entity that expends \$750,000 or more during the fiscal year in federal awards must have a single or program-specific audit. LDOE has policies and procedures in place to ensure compliance with this requirement. Federal Program Resolution staff review all audits received from state and federal agencies regarding findings of programs under the Office of Student Programs. Federal Program Resolution staff then coordinate, as necessary, with Department or district Federal Program staff and/or Finance to facilitate and document resolution of the findings. This typically includes Notice of Action letters requiring corrective action, and tracking of the audit event through resolution and closure.

Federal Program Resolution staff also record findings for all program monitoring, fiscal monitoring, and audits. Staff provides historical findings reports or trend analyses for review and planning by LDOE and the Federal Program administrators.

Financial Risk Assessment

LDOE conducts a Fiscal Risk Assessment of all LEAs annually. The purpose of the Fiscal Risk Assessment is to provide LEAs with awareness of what is happening at the local level in regards to financial issues. This assessment is also designed to assist in resolving any issues promptly and in the best interest of the children in each LEA. These data also assist Finance staff in determining if a LEA is financially at-risk to an extent that would necessitate the need for the appointment of a fiscal administrator. If it is determined that a fiscal administrator is needed, one is assigned to manage the operations of the school district until the school district is no longer in a financially at-risk status. The risk assessment has three phases.

Phase 1 - Maintaining awareness of external conditions encountered by school systems that if not addressed could lead to financial problems

- Student Enrollment Factors

- Trends in Local Revenue
- Trends in Fiscal Conditions
- Future Obligations
- Status of Business Certification of Business Official

Phase 2 - Identifying factors that could lead to weaknesses or problems in the financial operations of a school system

- Fiscal Management/Behavior
 - Submittal of Required Reporting
 - Audit Opinions
 - Consecutive Audit Findings
- Identified Problems Having Fiscal Impact
 - Questioned Costs
- Auditing Outcomes
- Problems with Balanced Budgets and Fund Balances
- Major Events

Phase 3 - Emergency procedures for financially at-risk school systems

- Actions Needed based on new occurrences
Results of the Financial Risk Assessment are available to inform the level of review or assistance necessary for LEAs.

Annual Financial Report

All LEAs are required to submit a report of state, local, and federal fund revenues and expenditures. The audit staff performs a set of routine reviews of these data. One review is of the balances for each fund. A review is conducted to ensure that there are no federal fund balances in violation of cash management rules for federal funds.