

U.S. Department of Education
Rural, Insular, and Native Achievement Programs



Small, Rural School Achievement Program

**Fiscal Year 2021 Monitoring Report
Dongola Unit District #66**

May 2021



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Monitoring Information

| Process

The Office of Rural, Insular, and Native Achievement Programs (RINAP) is committed to supporting Small, Rural School Achievement (SRSA) program grantees as they implement Federal grant programs. Part of this commitment includes a monitoring process designed to not only address RINAP's responsibilities for fiscal and programmatic oversight, but to also identify areas in which grantees need assistance and support to meet their goals and obligations. The monitoring process is anchored around ongoing conversations between RINAP program officers and grantees and is conducted using both off-site (desk) monitoring, as well as on-site monitoring visits to grantees.

The goal of the monitoring process is to conduct a program-centered, performance-focused review of fiscal and program requirements through a single, streamlined process that results in improved and strengthened partnerships between United States Department of Education (the Department) and grantees. To accomplish this, the RINAP monitoring process is organized into specific grant performance topics, which reflect the programmatic and fiscal requirements of the SRSA program.

| Report

This monitoring report summarizes the results of the March 22, 2021 RINAP review of Dongola Unit District #66 in Dongola, Illinois. The report is based on information provided through the monitoring process and other relevant quantitative and qualitative data. The primary goal of monitoring is to ensure that Dongola's implementation of the SRSA program is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the Elementary and Secondary Education Act of 1965.¹

¹The RINAP office has chosen to focus only on select fiscal and program requirements. Because this report summarizes the results of a non-comprehensive set of fiscal and program requirements, the issuance of this report does not preclude other Department program offices, or independent auditors, from identifying areas of noncompliance that are not outlined in this report.



List of Acronyms

Department: U.S. Department of Education

DUNS: Data Universal Numbering System

EDGAR: Education Department General Administrative Requirements

ESEA: Elementary and Secondary Education Act, as amended

FY: Fiscal Year

GEPA: General Education Provisions Act

LEA: Local Educational Agency

NCES: National Center for Education Statistics

OESE: Office of Elementary and Secondary Education

REAP: Rural Education Achievement Program

RINAP: Office of Rural, Insular, and Native Achievement Programs

SAM: System for Award Management

SEA: State Educational Agency

SRSA: Small, Rural School Achievement Program

Uniform Guidance: Uniform Guidance (2 CFR § 200)



U.S. Department of Education Rural, Insular, and Native Achievement Programs

Grantee Overview

All data² presented are reported by grantees to either the National Center for Education Statistics (NCES), Common Core of Data (CCD), or through standard oversight activities.



COVERED GRANT PROGRAM:

Title V, Part B – Small, Rural School Achievement Program

STUDENT CHARACTERISTICS

Average Daily Attendance:

- 287

SCHOOL & LEA CHARACTERISTICS

Schools:

- Dongola ES
- Dongola Junior HS
- Dongola HS

FTE Teachers:

- 18

SRSA FUNDING

SRSA Fiscal Year 2020:

- \$17,846
- Total Per Pupil Expenditures:
- \$13,253

MONITORING INFORMATION

Monitoring Date | March 22, 2021

RINAP Reviewers | Mr. Eric Schulz, Ms. Staci Cummins

² Data Source: U.S. Department of Education, Common Core of Data, unless otherwise noted (see <http://eddataexpress.ed.gov/> and <http://nces.ed.gov/ccd/elsi/> for additional information).



Performance Assessment

Provided below is a performance snapshot for each topic reviewed by RINAP, reflecting how well Dongola is meeting specific fiscal and program requirements. Ratings are based on a four-point scale, “commendation”; “met requirements”; “recommendations”; and “action required”. Documentation indicating the completion of each required action must be provided to RINAP within 60 business days of the receipt of the final Monitoring Report. Each rating is described in more detail below:

Commendation ● ● ● ●

This section highlights the areas where the grantee has exceeded requirements and is commended on the grant administration and fiscal management as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as “met requirements with commendation”). In addition, this section provides an opportunity for the RINAP office to highlight those areas where the grantee has implemented an innovative or highly successful system or approach. In these areas, RINAP is not recommending or requiring the grantee to take any further action.

Met Requirements ● ● ● ○

This section identifies the areas where the RINAP has determined that the grantee has met basic requirements of grant administration and fiscal management and is implementing those requirements in a satisfactory manner as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as satisfactory quality, “met requirements”). The description of satisfactory implementation by relevant area and requirement is an indication of an acceptable implementation quality level. In these areas, RINAP is not recommending or requiring the grantee to take any further action.

Recommendations ● ● ○ ○

This section identifies the areas where RINAP has quality implementation concerns related to grant administration and fiscal management as identified in Performance Assessment section of this report (*i.e.*, those areas categorized as quality concerns, “met requirements with recommendations”). In these instances, the Department is determining that the grantee is currently complying with requirements, but that improvements could be made to improve the efficiency or effectiveness of select operations. Identified issues are grouped according to relevant area and requirement, with citations provided. For each issue listed, RINAP will provide a recommendation for improvement, but is not requiring the grantee to take any further action.

Action Required ● ○ ○ ○

This section identifies the areas where the RINAP has “significant compliance and quality concerns” (corresponds to “action required” in Performance Assessment section). For each issue listed, RINAP will outline the current practice, the nature of noncompliance, and the required action. Documentation indicating the completion of each required action must be provided to RINAP within 60 business days of the receipt of the final Monitoring Report.



U.S. Department of Education Rural, Insular, and Native Achievement Programs

Dongola Monitoring Assessment

Monitoring Topic	Assessment
Financial Management	Met Requirements
Period of Availability	Met Requirements
Uses of Funds	Met Requirements
Audit Requirements	Met Requirements
Equipment and Supplies Management	Met Requirements
Personnel	Met Requirements
Procurement	Met Requirements



Commendation

N/A



This section highlights areas of high-quality implementation.

Requirement Summary	Description
N/A	N/A



Met Requirements

Financial Management



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA (or its agent) must use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for SRSA funds. In general, an LEA must expend and account for Federal funds in accordance with Federal laws and regulations. In addition, LEA accounting systems must satisfy Federal requirements regarding the ability to track the use of funds and permit the disclosure of financial results. LEAs must also have written procedures for determining cost allowability and must maintain effective control over all funds.

[EDGAR 34 C.F.R. 75.702](#)

[Uniform Guidance 2 C.F.R. 200.302](#)

Description

Dongola officials described a standardized process by which they prepare for and spend REAP SRSA funds, in accordance with Federal laws and regulations. The process begins each summer, when anticipated SRSA funds are included in the LEA's budget development process. Spending priorities are discussed and evaluated by LEA officials and the school board, and are periodically re-evaluated, as necessary. Notably, Dongola maintains a "REAP Binder" which serves as a back-up record of all drawdowns and transactions pertaining to the SRSA grant.

Fund drawdowns in G5 are usually made annually in December, as a reimbursement to the LEA for technology purchases made throughout the fall. The LEA maintains a close working relationship with its local bank and makes extensive use of the "notes" feature in G5, which they use to print out drawdowns, which are added to the REAP Binder. Dongola officials described clear accounting and financial management procedures that include budget development, expenditures, account management, and regular reviews for each grant. In addition, the LEA treasurer reviews all accounts monthly and performs an audit at year's end, ensuring fund use can be accurately tracked.



Period of Availability



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA may only charge a grant program for allowable costs incurred during the period of availability and shall liquidate all obligations incurred under the award not later than 90 calendar days after the end date of the period of availability.

[EDGAR 34 C.F.R. 75.707](#)

[Uniform Guidance 2 C.F.R. 200.309, 2 C.F.R. 200.343\(b\)](#)

[U.S. Code 31 U.S.C. 1552](#)

[Department of Education Guidance Late Liquidation Memoranda](#)

Description

Dongola has a system in place to ensure Federal funds, including SRSA funds, are spent within the applicable period of availability. Once the spending priorities are set by the superintendent and finalized in July following school board approval, the REAP funds are drawn from G5 in December. Because the LEA draws all funds at once, they are less likely to have un-spent SRSA award funds remaining in G5 at the close of the performance period.



Use of Funds



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA can only use SRSA funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. An LEA must use SRSA funds to supplement, and not supplant, any other Federal, State or local education funds and may use SRSA funds to carry out local activities authorized under any of the following provisions:

- Title I, Part A
- Title II, Part A
- Title III
- Title IV, Part A or B

[ESEA §5212, §5232](#)

[EDGAR 34 C.F.R. 75.530](#)

[Uniform Guidance 2 C.F.R. 200.403-408, 2 C.F.R. 200.420-475](#)

Description

Dongola indicated that in recent years, their awarded SRSA grant funds were used to support the LEA's science curriculum, and for purchase of classroom education technology—primarily Chromebooks to support the LEA's 1:1 Chromebook initiative. The LEA has a Title I manual which it uses as a guide for allowable uses of funds. The LEA's Title I manual - along with the detailed process by which all SRSA proposed expenditures are reviewed by the superintendent and school board prior to approval - serve as safeguards to help ensure that SRSA funds are used to supplement, and not supplant any local, state, or Federal funding sources.



Audit Requirements



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA that expends greater than \$750,000 in Federal funding in a given fiscal year is required to have an audit conducted in accordance with the requirements established in the Uniform Guidance. Completed audits must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period. An LEA must promptly follow up and take corrective action on all audit findings.

Uniform Guidance 2 C.F.R. 200.501(a), 2 C.F.R. 200.511-512

| Description

Dongola does not expend more than \$750,000 in Federal funding in a given fiscal year and as a result, is not required to have an audit in accordance with the requirements established in the Uniform Guidance.



Equipment and Supplies Management



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA shall use, manage and dispose of equipment and supplies purchased using Federal funds in accordance with all relevant Federal laws and procedures. LEAs shall also ensure that equipment and supplies are used only for authorized purposes of the project during the period of performance (or until no longer needed).

[Uniform Guidance 2 C.F.R. 200.313-314](#)

[GAO Green Book Principle 10.03](#)

| Description

Dongola employs a Technology Director whose duties include maintaining the inventory for all in-classroom technological devices. The LEA also conducts an annual technology inventory by serial number and requires classroom teachers to maintain responsibility of a classroom technology supply cart. Dongola reported no issues with theft or loss and will not dispose of purchased technology this year.



Personnel



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA shall ensure that charges to Federal awards for salaries are based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

[Uniform Guidance 2 C.F.R. 200.430](#)

Description

Dongola does not use SRSA funds for educator salaries, but does have in place a time-and effort tracking system for other Federal programs (i.e., teacher salary funded by Title I, Part A).



Procurement



This section highlights areas of acceptable quality that are meeting expectations.

Requirement Summary

An LEA shall ensure that all relevant Federal procurement procedures are followed when procuring goods and services using Federal funds.

[Uniform Guidance 2 C.F.R. 200.318, 2 C.F.R. 200.326](#)

| Description

Dongola officials demonstrated an understanding of Federal procurement procedures and provided the reviewers with their written procurement procedures. Dongola works closely with a private firm to purchase equipment and service needs. In addition, Dongola officials diligently compare prices using online vendors to ensure the lowest price for equipment and supplies. Dongola also participates in a monthly regional superintendents' meeting to exchange procurement ideas, best practices, and experiences with several area school superintendents.



Recommendations

N/A

This section highlights areas with quality implementation concerns.





Action Required

N/A



This section highlights areas with significant compliance or quality concerns that require urgent attention.