



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

November 1, 2022

Dr. Matt Butler
Indiana Statehouse
200 W Washington St.
Room 206
Indianapolis, IN 46204

Dear Dr. Matt Butler:

Over October 12-20, 2021, a team from the U.S. Department of Education's (Department's) Office of Elementary and Secondary Education (OESE) conducted a comprehensive review of certain aspects of the Indiana Department of Education's (IDOE) administration of its Governor's Emergency Education Relief (GEER) funds and Elementary and Secondary School Emergency Relief (ESSER) funds.

As a result of this review, the Department transmitted a comprehensive monitoring report to IDOE via email on April 14, 2022. There were three areas of "Action Required" items (findings) identified in this report in the areas of Internal Controls, CARES Act/Transparency Act Reporting, and Subrecipient Monitoring. IDOE provided documentation to resolve these findings on June 29, 2022, and on October 5, 2022.

See the table below for a summary of the information provided:

ESSER and GEER Corrective Actions			
Action Required	Summary of documentation submitted	Further action required	Status
Internal Controls 1: Provide documentation of a regular process (e.g., quarterly, annually, biannually, etc.) for identifying internal risks.	Copies of 3 Financial Management Circulars issued by the Indiana State Budget Agency in January 2022 provided by email in June 2022. Circulars detailed the regular processes for analyzing risks, including types of risk, tolerance, roles and responsibilities, responses to identified risks and certification expectations. Sample certification and assessment documents also provided.	No further action required	Resolved & closed

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<p>Internal Controls 2: Provide documentation of a regular process (e.g., quarterly, annually, biannually, etc.) for maintaining and evaluating the performance and/or effectiveness of the agency's internal controls framework.</p>	<p>Copies of 3 Financial Management Circulars issued by the Indiana State Budget Agency in January 2022 provided by email in June 2022. Circular FMC 6.1 details the expectation for evaluation and responsibility of the agency head.</p> <p>Role of soon-to-be hired Internal Auditor will include responsibilities related to maintenance and effectiveness of the internal controls framework. Sample assessment document also provided.</p>	<p>No further action required</p>	<p>Resolved & closed</p>
<p>Transparency Act Reporting: Correct the FFATA reporting as required by submitting a request to the Federal Service Desk to delete reports from the FSRS system and submit correct reporting for its subawards.</p>	<p>Transcripts of IDOE's interactions with the Federal Service Desk dated January 24, 2022 and March 26, 2022 provided by email in June 2022. Additional documentation indicates interactions between IDOE and USASpending. Reporting discrepancies identified have been corrected though additional reporting corrections may be needed.</p>	<p>No further action required</p>	<p>Resolved & closed</p>
<p>Subrecipient monitoring: Provide the Department with a plan (or plans if not consolidating fiscal and program monitoring) for implementation of subrecipient fiscal and program monitoring.</p>	<p>A description of the monitoring processes under development provided by email June 2022. Samples of the monitoring tool, report, and risk assessment tool also provided as follow up documentation on October 6, 2022.</p>	<p>No further action required</p>	<p>Resolved & closed</p>

Based on a review of the documentation provided, the Department considers the findings from the monitoring report to be resolved and closed. It is recommended that IDOE continue to follow-up with the USA Spending Help Desk for any newly identified ESSER or GEER

reporting discrepancies. Members of the Department will also continue to support IDOE in the resolution of ongoing FFATA reporting issues.

We would like to thank you and your teams' hard work and assistance related to this monitoring review. We look forward to continuing to work with you and your staff to address the needs of students and families in Indiana.

If you have any questions regarding the performance review report, please do not hesitate to contact Jennifer Timmons at Indiana.OESE@ed.gov.

Sincerely,

Laura Jimenez

Laura Jimenez
Director
Office of State and Grantee Relations
United States Department of Education

CC: Ron Sandlin, Senior Director, School Performance & Transformation, Indiana Department of Education

Frank Chiki, Director, Title Grants and Support, Indiana Department of Education