



02/10/2025

*FINAL*

# GRANTS MONITORING YEAR-END REPORT FISCAL YEAR 2024

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**ILLINOIS STATE BOARD OF EDUCATION  
FEDERAL AND STATE MONITORING DEPARTMENT**



Report Prepared by the Vander Weele Group<sup>LLC</sup>

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## I. INTRODUCTION

### A. Purpose

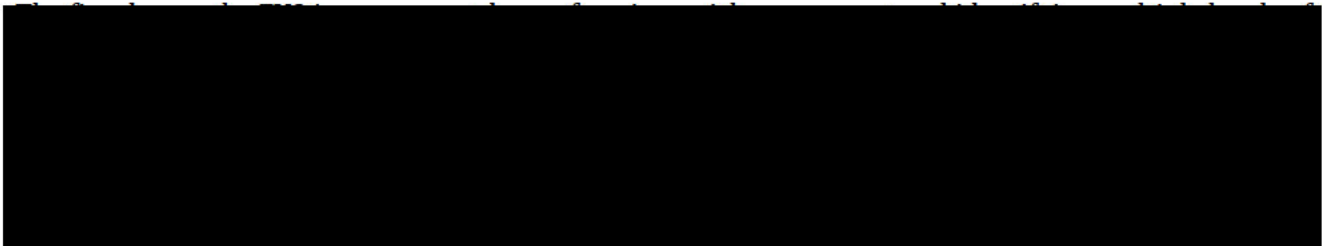
By law, the Illinois State Board of Education (ISBE), through its Federal and State Monitoring Department, is charged with monitoring, on a sample basis, the expenditure of Federal funds granted to local school districts. This report details findings related to Federal grants provided to the state's [REDACTED]

The purposes of monitoring are to:

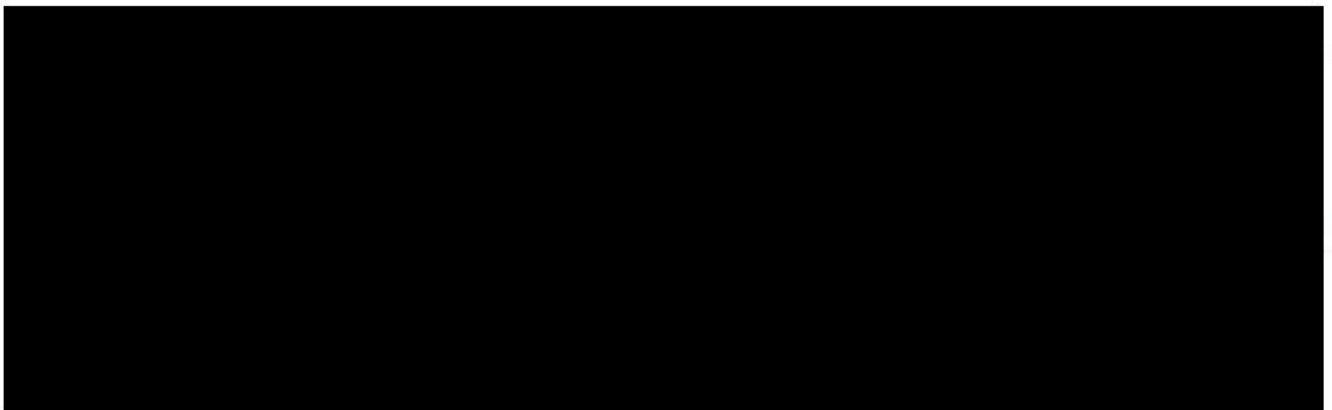
- Ensure and enhance the accountability of Federal and state fund expenditures.
- Verify that each school spends funds per approved grant applications and that Federal and state laws and regulations govern each grant.
- Verify that proper internal controls are in place in the schools that benefit from the grant funds and in the central office units that manage them.

According to the Code of Federal Regulations, 2 CFR 200.302, 200.303, and 200.331, effective control, accountability, and monitoring must be maintained for all funds. On April 20, 2020, ISBE engaged the Vander Weele Group<sup>llc</sup> to create and execute a risk-based program to monitor the expenditure of Federal grants the ISBE d [REDACTED] for fiscal years (FY) 2020 through 2024.

### B. School and Citywide Office Units Monitored



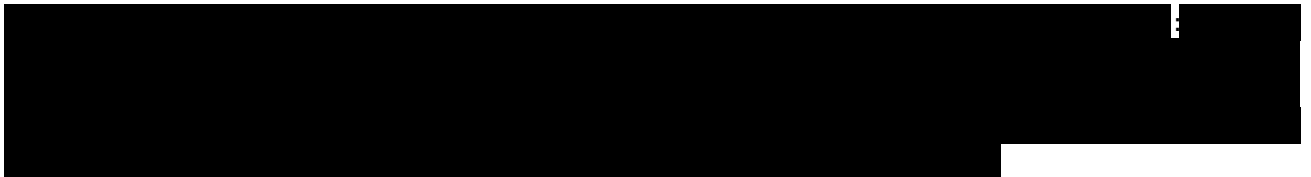
### C. Central Office Units Monitored



- Review Federal grant disbursement processes, procedures, and internal controls.

- Discuss guidance provided to schools.
- Verify the scope of internal audits and verify that adequate monitoring of schools is taking place.
- Verify the district monitoring plan.
- Verify systems, processes, and procedures for charter school claims and reimbursements.

The Vander Weele Group<sup>LLC</sup> emailed questionnaires to each of the nine central office units for the FY24 monitoring engagement.



#### **D. Types of Monitoring**

The monitoring reviews entailed fiscal monitoring and some aspects of programmatic tracking, such as gauging the allowability of costs, adherence to budgets, program existence testing, and the appropriateness of parental involvement expenditures. Testing also included an examination of internal controls. The monitoring team provided technical assistance through interactions with staff, exit conferences, and summary reports for each school and central office unit. A criteria citation and guidance on the appropriate use of funds or corrective actions necessary accompanied each finding. Additionally, the Monitoring Team reviewed the processes [REDACTED] of required *Illinois Grant Accountability and Transparency Act* (GATA) programmatic reports.



#### **E. Types of Reviews and Findings**

During the FY24 monitoring engagement, the monitoring team conducted document or “desk monitoring” reviews for [REDACTED]



Desk monitoring reviews consisted of the following:

- Analyzing accounting systems and record-keeping procedures.
- Ensuring that staff paid from grant funds were properly certified for the positions held and that duties performed were properly documented and allowable.
- Conducting virtual or telephone discussions with school and central office staff.
- Ensuring that supplies and equipment purchased with grant funds were properly tracked.
- Reviewing electronic data and information provided by the schools and central office units.
- Testing whether grant monies were being spent for the purposes for which they were intended, as well as ensuring that expenditures were allowable under applicable authorities and that they supported activities within the appropriate grant period.

Three types of potential findings may be present in the school/citywide units and central office monitoring reports: a) findings in clear violation of Federal and state regulations that resulted in questioned costs, b) findings in clear violation of Federal and state regulations that did not result in questioned costs, and c) findings that were not directly linked to a specific Federal or state statute, but violated [REDACTED] local standard for effective internal controls. Furthermore, a prohibited or unallowable expenditure might have been labeled as such even if it had not yet been claimed for state reimbursement. Expenditures not intended to be claimed for reimbursement should not be categorized under Federal and state funding budget lines. The purchase order should be closed, and a new purchase order should be reopened under an appropriate budget line that is unassociated with federal funding.

## II. GRANTS REVIEWED

### A. Types of Grants Reviewed

Grants reviewed at each school varied, depending on what types of grants the school received. The Monitoring Team reviewed the following types of grants:

***Every Student Succeeds Act (ESSA) Title I Part A – Improving Basic Programs***

These funds help schools improve teaching and learning to ensure that students from low-income families meet the state's challenging academic standards.

***ESSA Title I Sec. 1003 – School Improvement & Accountability***

These grants are designed to assist underperforming Title I schools in improving academic achievement. Grants include a) Comprehensive Support and Improvement and b) Targeted Support and Improvement.

***ESSA Title II – Teacher Quality***

Teacher Quality grants are designed to reduce class sizes and fund teachers' recruitment, training, and mentoring to improve teacher quality.

***ESSA Title III-A – Language Instruction for Limited English Proficient and Immigrant Students***

Funding is provided to support students with limited English proficiency who meet eligibility requirements.

***ESSA Title IV-B – Nita M. Lowey 21st Century Community Learning Centers***

These grants provide opportunities for communities to establish schools as Community Learning Centers (CLC), providing academic, artistic, and cultural enrichment opportunities during non-school hours.

***Carl D. Perkins Vocational & Technical Education Act of 2006***

These grants provide federal support for career and technical education programs, including support for integrated career pathway programs.

***Individuals with Disabilities Education Act (IDEA)***

These grants provide supplemental funds for special education and related services to diverse learners/children with disabilities.

***Early Childhood Block Grant (ECBG)***

These grants provide funds to increase access to early health and learning services for children from birth to age 5.

***American Rescue Plan Act Elementary and Secondary School Emergency Relief (ARP ESSER III)***

This grant provides State educational agencies and school districts with the necessary funds to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.



### III. OVERVIEW OF FINDINGS

#### A. Number of Findings

The Monitoring Team identified findings in the following funded areas, as follows:

Number of Findings			
Source	# of Finding Types	# of Schools / ████████████████████ Citywide Office Departments*	# of Instances**
Central Office/Internal Controls	1	2	████
ESSA Title I, Part A — Improving Basic Programs (Discretionary)	4	7	████
ESSA Title I, Sec. 1003A — School Improvement and Accountability	2	2	████
ESSA Title II — Teacher Quality	1	1	████
ESSA Title III-A — Language Instruction for Limited English Proficient and Immigrant Students	0	0	████
ESSA Title IV-B — Nita M. Lowey 21 <sup>st</sup> Century Community Learning Centers	0	0	████
Carl D. Perkins Vocational & Technical Education Act Funds	0	0	████
Individuals with Disabilities Education Act (IDEA) (4620-00) Funds	0	0	████
Individuals with Disabilities Education Act (IDEA) (4620-EI) Funds	0	0	████
Early Childhood Block Grant (ECBG)	1	1	████
American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	4	4	████
Total Instances:			████

\*Note regarding “# of Schools/████████████████████”: This column lists the number of schools/citywide office units that had at least one finding within each “Funding Source” category. Schools/units that had findings across multiple “Funding Source” categories are counted multiple times.

\*\*Note regarding “# of Instances”: This column lists the number of instances where there were findings within each funding source across all finding types. Schools/units that had findings across multiple “# of Finding Types” or multiple “Funding Source” categories are counted multiple times.

## B. Questioned Costs

In aggregate, the Monitoring Team had questioned costs in the following areas:

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

## C. General Internal Control Findings

### 1. Budget Transfers

Finding: [REDACTED]

Unit	Date	Transfer From Budget Line	Transfer From Budget Amount	Transfer to Budget Line	Transfer to Budget Amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





**Requirement:** According to 105 ILCS 5/34-2.3(4), the local school council must approve the school's expenditure plan and approve budget transfers of less than \$5,000. Budget transfers of more than \$5,000 require Network Chief or central office approval and can take place only within the same fund or grant. [REDACTED]

**Recommendation:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

**\$0.00**

## IV. FINDINGS

Below is a summary of the findings of the desk monitoring reviews that were conducted between July 2024 and December 2024. The monitoring team provided detailed monitoring reports for each school and central office unit separately to ISBE and [REDACTED]

### A. ESSA Title I, Part A — Low Income

Grants awarded under ESSA Title I, Part A are designed to help schools improve teaching and learning to ensure that students from low-income families meet the state's challenging academic standards.

#### 1. Expenditures

##### a. Allowability

**Finding:** [REDACTED]:

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be necessary, reasonable, and allocable for the performance of the Federal award.

**Legal Citation:** CFR 200.403(a), Factors affecting allowability of costs.

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

## b. Inventory Records

**Finding:** A review of inventory records and documents related to furniture and equipment purchases disclosed that inventory records were not maintained and/or have missing information as detailed:

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Property records must be maintained that include a description of the property; a serial number or another identification number; the source of funding for the property; who holds the title; the acquisition date and cost of the property; the percentage of Federal participation in the project costs for the Federal award under which the property was acquired; the location, use, and condition of the property; and the sale price of the property.

**Legal Citation:** 2 CFR 200.313(d)(1)

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

## c. Timely Spending

**Finding:** Funds allocated for non-compensation-related items were spent during the FY24 grant period for goods and services delivered or put into use outside of the FY24 grant period. Details are as follows:

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be incurred during the approved budget period. The period of performance means the time during which a recipient or subrecipient may incur new obligations to conduct the work authorized under an award or subaward. Per ISBE, using grant funds outside of the period of performance to save money requires prior approval by ISBE. For example, purchasing a software license at a deeply discounted rate to save the district funds requires prior authorization.

**Legal Citation:** 2 CFR 302(b)(5), 2 CFR 1108.285, and 2 CFR 200.403

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

## 2. Positions

### a. Certification

**Finding:** [REDACTED]

Unit	Employee Name	Position Number	Details of the Discrepancy	Total Salary & Benefits	Questioned Cost
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** The grantee must ensure that all teachers and paraprofessionals working in a program supported by funds under this part meet applicable state certification and licensure requirements.

**Legal Citation:** ESSA, Section 1112(c)(6)

**Recommendation:** The monitor recommends that the district work with schools to ensure that all teachers and paraprofessionals maintain the certification necessary to meet applicable state certification and licensure requirements.

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

**Total Questioned Costs (Title I - Low Income)**

[REDACTED]

## B. ESSA Title I, Sec. 1003a — School Improvement Program

Grants awarded under Title I, Sec. 1003a assist underperforming Title I schools in improving academic achievement. Grants include a) Comprehensive Support and Improvement and b) Targeted Support and Improvement.

### 1. Expenditures

#### a. Timely Spending

**Finding:** [REDACTED]

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be incurred during the approved budget period. The period of performance means the time during which a recipient or subrecipient may incur new obligations



to conduct the work authorized under an award or subaward. Per ISBE, using grant funds outside of the period of performance to save money requires prior approval by ISBE. For example, purchasing a software license at a deeply discounted rate to save the district funds requires prior authorization.

**Legal Citation:** 2 CFR 302(b)(5), 2 CFR 1108.285, and 2 CFR 200.403

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

## 2. Positions

### a. Time and Effort Documentation

**Finding:** A review of available documents and/or discussion with agency staff revealed that effort documentation is not being properly maintained to reflect an after-the-fact distribution of the actual activity to support the number of hours paid to all grant-funded employees and/or effort. Documentation is not properly maintained to support the number of hours charged to the grant for all grant-funded employees. Details are as follows:

Unit	Employee Name	Position Number	Details of the Discrepancy	Salary	Questioned Cost
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Time and effort documentation must be maintained to support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on at least one Federal award.

**Legal Citation:** CFR 200.430(i)(1)(vii)

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

**Total Questioned Costs (Title I – Sec. 1003a)**

[REDACTED]
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### C. ESSA Title II, Teacher Quality

The Title II grant provides funds to increase student academic achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies and to hold Local Educational Agencies and schools accountable for improvements in student academic achievement.

#### 1. Expenditures

##### a. Timely Spending

Finding:

[REDACTED]

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be incurred during the approved budget period. The period of performance means the time during which a recipient or subrecipient may incur new obligations to conduct the work authorized under an award or subaward. Per ISBE, using grant funds outside of the period of performance to save money requires prior approval by ISBE. For example, purchasing a software license at a deeply discounted rate to save the district funds requires prior authorization.

**Legal Citation:** 2 CFR 302(b)(5), 2 CFR 1108.285, and 2 CFR 200.403

Recommendation:

[REDACTED]

Total Questioned Costs: [REDACTED]

Corrective Action Plan: [REDACTED]

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Total Questioned Costs (Title II – Teacher Quality)

[REDACTED]

**D. ESSA Title III-A, Language Instruction for Limited English Proficient and Immigrant Students**

The Title III-A Language Instruction for Limited English Proficient and Immigrant Students grant provides supplemental financial assistance to help school districts improve the education of limited English students to a level beyond state and local requirements. It assists students in learning English and meeting the challenging State academic content and student achievement standards.

*No findings were identified.*

**E. ESSA Title IV-B, Nita M. Lowey 21<sup>st</sup> Century Community Learning Centers**

Grant funds awarded under Title IV-B provide opportunities for communities to establish schools as Community Learning Centers (CLC), providing academic, artistic, and cultural enrichment opportunities during non-school hours.

*No findings were identified.*

**F. Carl D. Perkins Career and Technical Education**

The purpose of the *Carl D. Perkins* Career and Technical Education grant is to enhance the development of academic, career, and technical skills of secondary education students who elect to enroll in career and technical education programs.

*No findings were identified.*

**G. Individuals With Disabilities Education Act (IDEA) (4620-00)**

Grant funds awarded under *IDEA* provide supplemental funds for special education and related services to diverse learners/children with disabilities.

*No findings were identified.*

**H. Individuals With Disabilities Education Act (IDEA) (4620-EI)**

Grant funds awarded under *IDEA* provide supplemental funds for special education and related services to diverse learners/children with disabilities.

*No findings were identified.*

**I. Early Childhood Block Grant**

The purpose of the ECBG is to provide funds to school districts for early childhood and family education programs and services that will help young children enter school ready to learn.

**1. Expenditures**

**a. Allowability**

**Finding:**



Unit	Doc Type / Doc #	Transaction Date	Vendor/Payee Name	Item/Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be necessary, reasonable, and allocable for the performance of the Federal award.

**Legal Citation:** CFR 200.403(a)

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

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**Total Questioned Costs (Early Childhood Block Grant)**

**J. *American Rescue Plan* Elementary and Secondary School Emergency Relief Fund, ARP ESSER (ESSER III)**

ARP ESSER, also known as ESSER III, was established through the *American Rescue Plan Act* (ARPA) to help state educational agencies and school districts safely reopen, sustain the safe operation of schools, and address the impact of the coronavirus pandemic on the nation's students.

**1. Expenditures**

**a. Adequate Documentation**

**Finding:** [REDACTED]

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item/Service Description	Amount	Questioned Costs

**Requirement:** Grant expenditures should be supported by source documentation that permits the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Examples of source documentation include invoices, receipts, packing slips, contracts, meeting agendas, and sign-in sheets. A Questioned Cost is indicated when an expenditure is not supported by adequate documentation, per 2 CFR 200.1.

**Legal Citation:** 2 CFR 200.302(a)

**Recommendation:**

**Total Questioned Costs:**

**Corrective Action Plan:**

#### b. Allowability

**Finding:**

						Costs

**Requirement:** Costs must be necessary, reasonable, and allocable for the performance of the Federal award.

**Legal Citation:** CFR 200.403(a)

**Recommendation:** [REDACTED]

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

**c. Inventory Records**

**Finding:** [REDACTED]

[REDACTED]	Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Property records must be maintained that include a description of the property; a serial number or other identification number; the source of funding for the property; who holds title; the acquisition date, and cost of the property; percentage of Federal participation in the project costs for the Federal award under which the property was acquired; the location, use and condition of the property; and the sale price of the property.

**Legal Citation:** CFR 200.313(d)(1)

**Recommendation:** [REDACTED]

**Total Questioned Cost:** [REDACTED]

**Corrective Action Plan:** [REDACTED]

**d. Timely Spending**

**Finding:** [REDACTED]

Unit	Doc Type / Doc #	Transaction Date	Vendor / Payee Name	Item / Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be incurred during the approved budget period. The period of performance means the time during which a recipient or subrecipient may incur new obligations to conduct the work authorized under an award or subaward. Per ISBE, using grant funds outside





## V. CENTRAL OFFICE REVIEW

### A. Review Objectives

As part of its risk-based monitoring program, the Vander Weele Group<sup>uc</sup> reviewed [REDACTED]. The purpose was to [REDACTED] central office units put into place internal controls to effectively manage and monitor the distribution of Federal grant funds to schools.

In addition, the Vander Weele Group<sup>uc</sup> reviewed the various [REDACTED] central office units responsible for overseeing the grants under review for FY24, as well as the [REDACTED] Office of Procurement and the Office of Information and Technology to assess procurement and Personally Identifiable Information (PII) policies.

The monitoring team reviewed the [REDACTED] central office units to:

- Verify Federal grant disbursement processes, procedures, and internal controls.
- Discuss guidance provided to schools.
- Verify the scope of internal audits and verify that adequate monitoring of schools is taking place.
- Verify the district monitoring plan.
- Verify systems, processes, and procedures for charter school claims and reimbursements.

The Vander Weele Group<sup>uc</sup> emailed questionnaires to each of the nine central office units for the FY24 monitoring engagement.

### B. Office of Budget and Grants Management (OBGM), Grants-Funded Programs Operations Office

#### 1. Mission

## 2. Structure

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## 3. Central Office Findings Requiring Corrective Actions

There are no findings that require corrective action. No response is required.

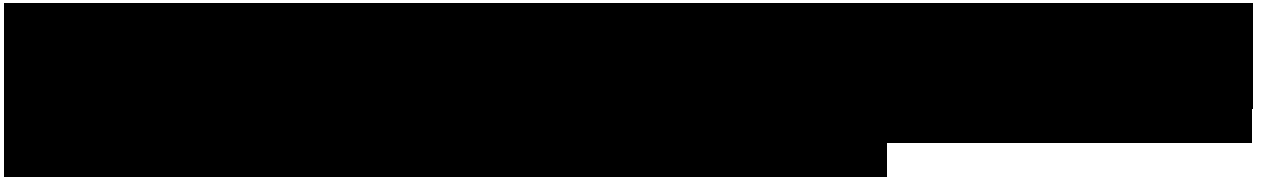
#### **4. Central Office Technical Assistance Recommendations**



No response is required.

### **C. Office of Internal Audit and Advisory Services**

#### **1. Mission**



#### **2. Structure**



#### **3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

#### **4. Central Office Technical Assistance Recommendations**

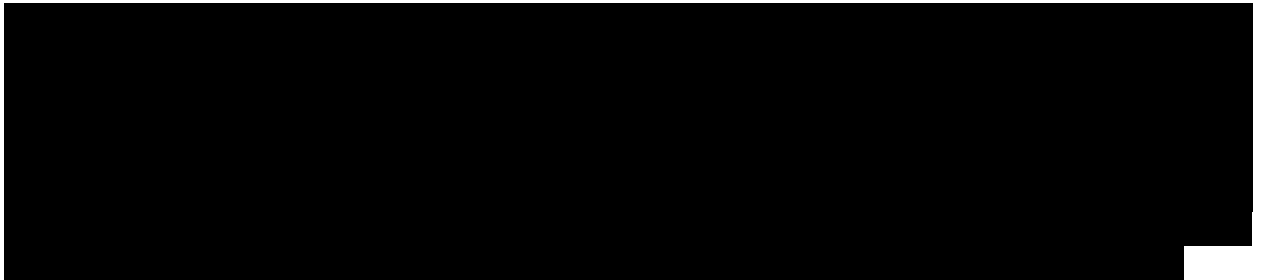
The monitoring team offers no additional technical assistance recommendations.

### **D. Department of Procurement and Contracts**

#### **1. Mission**

The mission of the Department of Procurement and Contracts is to work with schools, departments, vendors, and stakeholders to provide schools and students with the highest quality and value goods and services in support of the district's core values.

#### **2. Structure**



#### **3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

#### **4. Central Office Technical Assistance Recommendations**

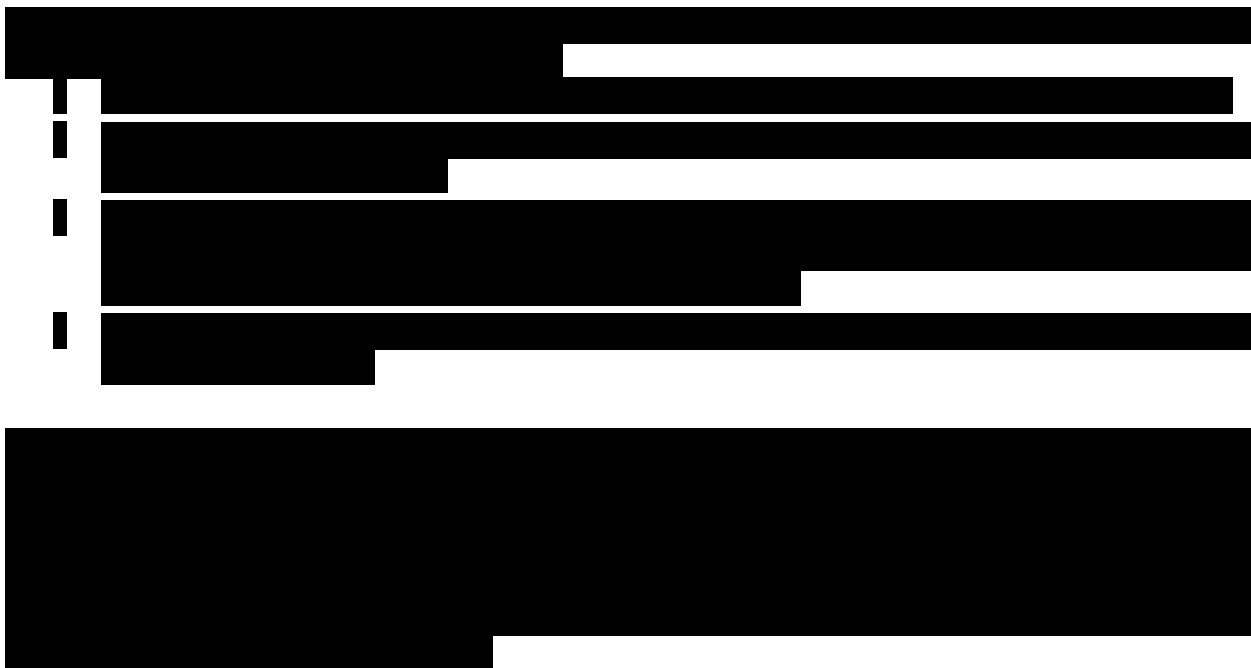
The monitoring team has no technical assistance recommendations.

## **E. Department of Information and Technology Services**

### **1. Mission**

The Department of Information and Technology Services (ITS) provides the district with innovative technology solutions that improve the quality of education for students, reduce administrative burdens on educators, facilitate parent interactions, increase community engagement, and support equity and transparency by making information accessible to all stakeholders.

### **2. Structure**



### **3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

### **4. Central Office Technical Assistance Recommendations**

The Monitoring Team has no technical assistance recommendations.

## **F. Office of Curriculum, Instruction, and Digital Learning**

### **1. Mission**

The Office of Curriculum, Instruction, and Digital Learning (CIDL) oversees the development of the District's PK-12 comprehensive curriculum and provides support and professional learning around libraries, instructional technology, and curriculum. The office maintains the District's learning Initiative, a PK-12 comprehensive curriculum across six different content areas; provides support and professional learning around libraries, instructional technology, and curriculum; and maintains the District's learning hub, which houses and tracks CPS professional learning, the intranet that houses information, tools, and resources for CPS staff, and the Learning Object Repository (LOR), which comprises various webinar systems that support digital media management.



## 2. Structure



## 3. Central Office Findings Requiring Corrective Actions

There are no findings that require corrective action. No response is required.

## 4. Central Office Technical Assistance Recommendations



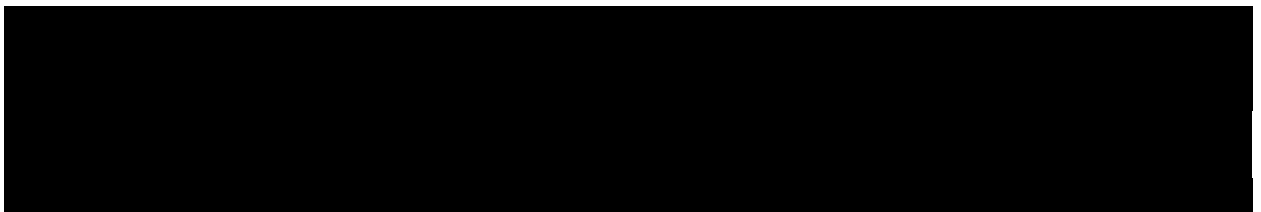
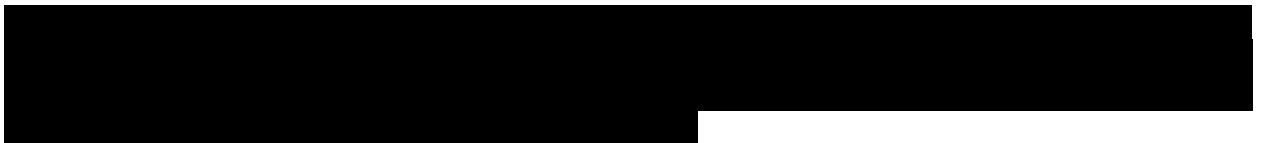
Response is required.

# G. Office of Innovation and Incubation, Charter School Grant Operations Office

## 1. Mission

The Office of Innovation and Incubation (I&I) manages a portfolio of 93 charter and four contract schools that educate a total of more than 51,000 students. In addition to ensuring that all schools in its portfolio are held to high standards, I&I directly supports a diverse set of schools, liaises with schools and other District departments, evaluates new school proposals, and makes recommendations to the Chicago Board of Education (BOE). I&I also oversees the incubation process for new district, charter, and contract schools and identifies and shares innovative models and promising practices across the District.

## 2. Structure



[REDACTED]

### 3. Central Office Findings Requiring Corrective Action

There are no findings that require corrective action. No response is required.

### 4. Central Office Technical Assistance Recommendations

[REDACTED]

No response is required.

## H. Office of Early Childhood Education

### 1. Mission

The mission of the Office of Early Childhood Education (OECE) is to ensure all children in Chicago have access to excellent early learning experiences that lead to future success in early grades and beyond.

### 2. Structure

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

**4. Central Office Technical Assistance Recommendations**

[REDACTED]

No response is required.

**I. Department of Facility Operations and Maintenance**

**1. Mission**

The mission of Facility Operations and Maintenance is to invest in schools' physical assets (e.g., buildings, sites, and equipment) to ensure children have safe and quality learning environments and make students and staff proud of their schools so that they can concentrate on education. Facilities and maintenance aim to achieve an optimal standard of physical condition for each school through renovations, and to improve learning through innovative design, planning, and construction.

**2. Structure**

[REDACTED]

**3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

**4. Central Office Technical Assistance Recommendations**

The monitoring team has no technical assistance recommendations.

## **J. Office of Student Transportation Services**

### **1. Mission**

The mission of the Office of Student Transportation Services is to improve student achievement by providing safe and timely transportation for all eligible students in accordance with federal, state, and local laws, as well as city ordinances and Chicago Board of Education policies and procedures.

### **2. Structure**



### **3. Central Office Findings Requiring Corrective Actions**

There are no findings that require corrective action. No response is required.

### **4. Central Office Technical Assistance Recommendations**

The monitoring team has no technical assistance recommendations.

## VI. NOTES ON METHODOLOGY

### Sources of Information:

The school and unit information in this report is derived from the Illinois School Report Card data, the [REDACTED] Oracle financial system, school websites, and the School Quality Rating Policy data from [REDACTED]. Among the types of electronic and physical information reviewed by monitors are the following:

- Agendas, sign-in sheets, etc., to support professional development and Title I parent involvement expenditures
- Approved budget amendments
- Approved FY24 Federal grant budgets
- Bank reconciliations and associated bank statements
- Canceled checks, paycheck copies, and/or stubs
- Chart of Accounts
- Check/direct deposit registers
- Classroom time distribution sheets (class schedules)
- Consultant services contracts/statements of work for contractual or consultant services
- Current equipment/property inventory records
- Expenditure reports that have been submitted to CPS
- General/subsidiary ledgers
- Individual schedules and a brief description of actual job duties for all paraprofessional staff and non-instructional staff (not official job description) funded with federal grant funds during the FY24 school year
- Other documentation that will support the expenditures reported on the expenditure reports submitted to CPS
- Payroll calendars
- Payroll registers and other payroll-related reports, including reconciling documents
- Receipts, invoices, purchase orders (POs), and/or packing slips for any non-personnel-related expenditures
- School organization lists/charts
- Signed employee timesheets/employee time-keeping records for funded employees who worked during the FY24 school year
- Signed time sheets, descriptions of activities, and agendas
- Single audit reports

## Key Authorities:

Key authorities used to conduct this monitoring review are as follows:

- *American Rescue Plan (ARP) Act of 2021*
- *Carl D. Perkins Vocational and Technical Education Act of 1998, as amended*
- *Chicago Public Schools Policy Manual*
- *Chicago Public Schools Local School Council Reference Guide*
- *Code of Federal Regulations, Part 200—Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards*
- *Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES)*
- *Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA)*
- *Elementary and Secondary Education Act of 1965 [As Amended Through PL 115-141, Enacted March 23, 2018, as Every Student Succeeds Act of 2015]*
- *Individuals with Disabilities Education Act (IDEA)*





*OCTOBER 11, 2024*

## **GRANT MONITORING REPORT FISCAL YEAR 2023 AND 2024**

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### **Additional or Compensatory Special Education and Related Services (ACSERS)**

**FINAL**

**New Jersey School Districts**

**PREPARED ON BEHALF OF THE  
NEW JERSEY DEPARTMENT OF EDUCATION**

Report Prepared by Vander Weele Group<sup>LLC</sup>

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## I. INTRODUCTION

### A. PURPOSE

By law, the New Jersey Department of Education (NJDOE) must monitor the receipt and use of grant funds it disburses to local educational agencies (LEAs), also known as school districts. This report details findings on the Additional or Compensatory Special Education and Related Services (ACSERS) grant provided to the New Jersey school districts selected for review.

The purpose of each review is to:

- ensure and enhance accountability of Federal fund expenses;
- verify that the school district spent funds per approved grant applications, Federal laws, and Federal regulations governing each Federal grant; and
- verify that proper internal controls are in place.

According to the Code of Federal Regulations, specifically 2 CFR 200.302, 200.303, and 200.331, the recipient of grant funds must maintain effective control and accountability and monitor all funds.

### B. DISTRICTS MONITORED

On October 13, 2022, NJDOE engaged the Vander Weele Group<sup>LLC</sup> as an Integrity Monitor (IM) to create and execute a risk-based program to monitor the expenditure of Federal grants, specifically ACSERS distributed by the NJDOE for Fiscal Year (FY) 2021-2022, 2022-2023 and 2023-2024. The ACSERS program, approved June 16, 2021, under P.L. 2021, c.109, is funded entirely through the *American Rescue Plan Act* (ARPA) Coronavirus State Fiscal Recovery Fund (CSFRF). The IM completed the FY 2021-2022 review and full cumulative report in September 2023.

To conduct the comparative risk assessment to determine the districts to be monitored for FY 2023 and FY 2024, NJDOE provided the IM with a data set indicating which districts were currently or previously being monitored across other engagements. These other monitoring engagements included the New Jersey Quality Single Accountability Continuum (NJQSAC), the Elementary and Secondary School Emergency Relief Fund (ESSERF) monitoring, other NJDOE monitoring engagements, and the FY 2021-2022 ACSERS Monitoring Engagement. This data set also included the total payment allocations for each district. This final population included 97 districts.

The IM then drew on publicly available data with support from the NJDOE School Directory and School Performance Report websites. The IM chose leading indicators of performance for students with disabilities, total allocations for ACSERS funding, and indicators of student, staff, and parent involvement rather than other socio-economic factors that lead to low student achievement.

Leading indicators included the district's total payment, total student population, and indicators specifically for students with disabilities, including total students, graduation rates, and chronic absenteeism rates. The selection of administrator retention rates





correlates to Uniform Guidance §200.332(b), which states, "All pass-through entities must evaluate each subrecipient's risk of noncompliance, which may include consideration of such factors as whether the subrecipient has new personnel or new or substantially changed systems."

After completing the previously provided risk assessment and methodology report, the IM selected the top 20 highest-risk school districts for review across the following three New Jersey regions: Six districts in the central region, eight in the north region, and six in the south region. The following is the list of 20 school districts selected for review:

County Code	County Name	Region	District Code	District Name
35	Somerset	Central	0350	Bernards Township School District
23	Middlesex	Central	1290	Edison Township School District
35	Somerset	Central	1610	Franklin Township Public School District
35	Somerset	Central	3670	North Plainfield School District
23	Middlesex	Central	4660	Sayreville School District
21	Mercer	Central	5715	West Windsor-Plainsboro Regional School District
27	Morris	North	3450	Mount Olive Township School District
03	Bergen	North	3960	Pascack Valley Regional High School District
31	Passaic	North	3970	Passaic City School District
27	Morris	North	4560	Roxbury Township School District
39	Union	North	4670	Scotch Plains-Fanwood School District
13	Essex	North	4900	South Orange-Maplewood School District
39	Union	North	5290	Township of Union School District
39	Union	North	5730	Westfield Public School District
07	Camden	South	390	Black Horse Pike Regional School District
07	Camden	South	1255	Eastern Camden County Regional School District
33	Salem	South	4150	Pittsgrove Township School District
05	Burlington	South	4320	Rancocas Valley Regional High School District
15	Gloucester	South	5500	Washington Township School District
15	Gloucester	South	5620	West Deptford Township School District

### C. TYPES OF MONITORING

The monitoring reviews entailed both fiscal and aspects of programmatic monitoring, such as gauging the allowability of costs, budget adherence, program existence testing, and the appropriateness of parental involvement expenditures. Testing also included an examination of internal controls. The IM provided technical assistance through interactions with staff, as well as through summary reports provided for each school district selected. Applicable guidance and citations on the appropriate use of funds or corrective actions necessary accompanied each finding.



#### **D. TYPES OF REVIEWS**

For Fiscal Year 2023 and 2024, the IM conducted document or "desk monitoring" reviews of the ACSERS funds for all 20 districts chosen.

Desk monitoring reviews consisted of the following:

- Analyzing accounting systems and record-keeping procedures.
- Conducting virtual or telephone discussions with school and Central Office department staff.
- Ensuring that staff paid from grant funds were adequately certified for positions and that duties performed were documented and allowable.
- Ensuring that staff properly tracked supplies and equipment purchased with grant funds.
- Reviewing electronic data and information provided by the schools and Central Office departments.
- Testing whether grant monies were spent for allowable purposes, ensuring that expenditures were allocable under ACSERS authorities and that they supported activities within the appropriate grant period.

#### **E. TYPES OF FINDINGS**

The IM identified three types of findings that may be present in the school monitoring reports, which are summarized below. The three potential types of findings are:

- [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

## **II. GRANTS REVIEWED**

Monitors reviewed the following grant:

#### **Additional or Compensatory Special Education and Related Services (ACSERS)**

This grant provides additional funding to the NJDOE to implement Additional or Compensatory Special Education and Related Services for Students with Disabilities.

Under P.L. 2021 Chapter 109, boards of education are required to offer up to one year of additional or compensatory special education and related services, including transition services, to students with disabilities if a determination is made by the student's Individualized Education







## IV. DISTRICT SPECIFIC FINDINGS

Below is a summary of the findings of the desk monitoring reviews conducted between April 2024 and August 2024. NJDOE and each district have received individual detailed monitoring reports separately.



### A. EXPENDITURES

#### 1. Adequate Documentation

Finding:



District	Fiscal Year	Vendor/ Payee Name	Item/Service Description/ Discrepancy	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]





[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]		[REDACTED]	[REDACTED]
		[REDACTED]		[REDACTED]	[REDACTED]
Mount Olive [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]		[REDACTED]	[REDACTED]



[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



**Legal Citation:** 2 CFR 200.302(a) Financial management

**Total Questioned Costs:** [REDACTED]



**Corrective Action Plan:** To ensure that the costs submitted for reimbursement match the actual expenditure, the district should put in place a review process that checks or validates that the required documentation, such as invoices, receipts, contracts, certified tuition letters, etc., support all expenditure totals used in the reimbursement application. Districts must provide a statement to the NJDOE in response to the report on how the district will mitigate these findings.

## 2. Allowability

**Finding:** [REDACTED]

District	Vendor/Payee Name	Item/Service Description	Amount	Questioned Costs
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Requirement:** Costs must be necessary and reasonable for the performance of the Federal award and be allocable.

**Legal Citation:** CFR 200.403(a) Factors affecting allowability of costs.

**Recommendation:** Grant funds must be spent for allowable purposes only. The district should review permissible purposes under the grant requirements and other provisions.

**Total Questioned Costs (FY23):** [REDACTED]

**Corrective Action Plan:** To ensure that the costs submitted for reimbursement are allowable, the district should implement a review process that checks or validates that all expenditures conform to any limitations, exclusions, or rules outlined in the grant. The district must provide a statement to the NJDOE in response to the report on how the district will mitigate this finding in the future.

## 3. Coding and Categorization – General Ledger

**Finding:** The FY23 ACSERS expenditures reviewed were not correctly coded according to the uniform Chart of Accounts information provided by the New Jersey Department of Education and the guidance provided in the ACSERS manual, which specified the account code to which ACSERS-related expenditures should be recorded. The FY23 ACSERS



general ledger reviewed for Federally funded expenditures did not reconcile with the reimbursement information provided by the New Jersey Department of Education.

School District		

**Requirement:** The Grantee's ACSERS general ledger must reconcile with the reimbursement information provided by the New Jersey Department of Education. The Grantee's financial management records must be sufficient to establish that such funds have been accounted for and used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The Grantee's financial management system must be sufficient to prepare reports required by general and program-specific terms and conditions.

**Legal Citation:** 2 CFR 200.302(a) Financial management

**Recommendation:** The school district should ensure that ACSERS funds are adequately recorded, and general ledgers reconcile properly with reimbursement information provided by the NJDOE. The school district should ensure that ACSERS funds are correctly coded and categorized according to the Chart of Accounts information provided by the New Jersey Department of Education and that general ledgers reconcile properly with reimbursement information provided by the NJDOE.

**Total Questioned Costs:** [REDACTED]

**Corrective Action Plan:** To ensure that the accounting general ledgers reconcile with reimbursements, NJDOE will re-communicate the requirements for proper fund recording as noted within the ACSERS manual. The district will need to review the ACSERS manual and any future updates to guidance to ensure appropriate accounting and documentation of funds. To ensure that the correct account codes are utilized, and the accounting general ledgers reconcile with the reimbursement awards, the district should implement a review process that checks and validates that federal awards and their related expenditure reimbursement are properly segregated within its accounting system. Districts must provide a statement to NJDOE in response to this report on how the district will mitigate this finding.

---

**Total Questioned Costs (Section IV-A):**





**B. DISTRICTS WITH NO FINDINGS**

The following districts reviewed had no findings:

District Name		





## V. NOTES ON METHODOLOGY

### Sources of Information:

School Information in this report is derived from the New Jersey School Performance Report data, the district's financial system, and district/school websites. Among the types of electronic and physical information reviewed by Monitors are the following:

- Canceled checks, paycheck copies, and stubs, if applicable
- Certified Tuition letter
- Chart of Accounts
- Check/Direct Deposit registers
- Classroom time distribution sheets (class schedules)
- Consultant Services Contracts/Statements of Work for contractual or consultant services.
- Documentation evidencing parents/guardian support of IEP plan
- Equipment/Property Inventory records, if applicable
- Expenditure Reports that the district has submitted and Any documentation that will support the expenditures reported by the district.
- General/Subsidiary Ledgers
- Individual schedules and brief description of actual job duties for all paraprofessional staff and non-instructional staff (not official job description) funded with Federal grant funds during the selected school year
- Payroll Calendars, if applicable
- Payroll Registers, if applicable, and any necessary payroll-related reports, including reconciling documents
- Receipts, invoices, purchase orders (POs), and packing slips for any non-personnel-related expenditures
- School Register
- Signed employee timesheets/employee time-keeping records for funded employees who worked during the selected school year
- Signed time sheets, descriptions of activities, and agendas
- Single Audit Reports, as applicable
- Students Individualized Education Plan (IEP)





## Key Authorities:

Key authorities used to conduct this monitoring review are as follows:

- *American Rescue Plan Act (ARPA)*
- *Code of Federal Regulations*, Part 200—Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards
- Education and related services for students with disabilities. PL 2021, CHAPTER 109 [Pursuant to NJSA § 18A:46.6.3 of PL 2021, c. 109 of the New Jersey Statutes]
- *Individuals with Disabilities Education Act (IDEA)*
- Requirements established by the New Jersey Department of Education, Office of Fiscal Accountability and Compliance Division
- School District Policy and Procedure Manual