

Open Recommendations From OIG External Audit Reports As of March 31, 2020

The Department reports external audit recommendations as either (1) **open** when the OIG and the Department have not reached agreement on corrective actions in response to the report's recommendations, (2) **resolved** when the OIG and Department management agree on action to be taken but the action has not yet been completed, or (3) **closed** when the Office of the Chief Financial Officer verifies supporting documentation showing that all corrective actions have been implemented and issues a closure memo. Below are OIG reports with recommendations that were not closed as of March 31, 2020. Links to each report provided. Acronyms defined on page 22 as well as in each report.

University of Illinois at Chicago's Gaining Early Awareness and Readiness for Undergraduate Programs Project ([A05D0017](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to return to the Department the \$1,018,212 in federal funds it received for the first three years of the grant	Resolved	1/14/2004	11/28/2006	PAG
We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, take appropriate action pursuant to 34 C.F.R. § 74.62 to protect future GEAR UP grant funds.	Resolved	1/14/2004	11/28/2006	PAG
We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, require UIC to return to the Department the \$1,018,212 in federal funds it received for the first three years of the grant	Resolved	1/14/2004	11/28/2006	PAG
We recommend that the CFO, in conjunction with the Assistant Secretary, OPE, take appropriate action pursuant to 34 C.F.R. § 74.62 to protect future GEAR UP grant funds.	Resolved	1/14/2004	11/28/2006	PAG

Technical Career Institutes, Inc.'s Administration of the Federal Pell Grant and Federal Family Education Loan Programs ([A02H0007](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Acting Chief Operating Officer for FSA require TCI to stop making payments to lenders on students' loans for the purpose of preventing their default.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to identify all of the students for whom it made such payments on or after July 1, 2005.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to rescind all collection agency referrals for the affected students.	Resolved	5/19/2008	03/18/2013	FSA

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Acting Chief Operating Officer for FSA require TCI to direct the collection agencies to retract any negative reports made to credit agencies concerning the affected students.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to inform the affected students of its improper practice and of their rights and recourses under the HEA and all applicable consumer laws.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA recalculate TCI's cohort default rate for FY 2005, including the borrowers for whom TCI made payments as defaulted for the purposes of the calculation, and take appropriate action under 34 C.F.R. Part 668, Subpart M.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA in TCI's cohort default rate calculations for FYs 2006 and 2007, include as defaulted the borrowers for whom TCI made such payments.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA consider limiting, suspending, or terminating TCI's participation in the Title IV, HEA programs, under 34 C.F.R. Part 668, Subpart G, based on TCI's practice of making payments on its students' FFEL Program loans.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to develop, implement, and ensure that its personnel adhere to written policies and procedures for the administration of Title IV programs.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to return to the Department \$6,458 (\$5,445 in Title IV funds and \$1,013 in Pell Grant funds) and applicable interest.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to identify all students for whom TCI used an incorrect withdrawal date during the period July 1, 2004, to the present, recalculate the return of Title IV funds for those students in accordance with applicable regulations, and return any Title IV funds due to the Department or FFEL lenders, with all applicable interest.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to identify all students to whom TCI disbursed Pell Grants for attendance in any noncredit or reduced credit remedial course that reduced enrollment from full-time status during the period July 1, 2004, to the present, recalculate Pell Grant disbursements for those students in accordance with applicable regulations, and return any Title IV funds due to the Department with all applicable interest.	Resolved	5/19/2008	03/18/2013	FSA
We recommend that the Acting Chief Operating Officer for FSA require TCI to verify that data is reported correctly to COD.	Resolved	5/19/2008	03/18/2013	FSA

Special Allowance Payments to Sallie Mae’s Subsidiary, Nellie Mae, for Loans Funded by Tax-Exempt Obligations ([A03I0006](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Chief Operating Officer for Federal Student Aid instruct SLMA to adjust its special allowance billings for loans associated with Bond 93F that became ineligible for the 9.5 percent floor calculation, as described in the finding, and return all overpayments to the Department (for which we estimate to be about \$12.3 million).	Resolved	8/3/2009	9/30/2013	FSA
We recommend that the Chief Operating Officer for Federal Student Aid instruct SLMA to identify the loans associated with Bonds 93B, 93G, and 93H that became ineligible for the 9.5 percent floor calculation, as described in the finding, and adjust its special allowance billings for the affected loans in the quarters ended June 30, 2002, through June 30, 2005, and return all overpayments to the Department (for which we estimate to be about \$10 million).	Resolved	8/3/2009	9/30/2013	FSA
We recommend that the Chief Operating Officer for Federal Student Aid instruct SLMA to disclose any other instances, at any of its subsidiaries (e.g., NLMA, Southwest Student Services Corporation, Student Loan Funding Resources, Student Loan Finance Association), of loans billed under the 9.5 percent floor calculation after the eligible tax exempt bond issue matured and after the loans were refinanced with funds derived from an ineligible funding source and, if necessary, adjust its special allowance billings for all affected loans and return all overpayments to the Department.	Resolved	8/3/2009	9/30/2013	FSA

SOLEX College’s Administration of Selected Aspects of the Title IV Programs ([A05O0007](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the COO for FSA require SOLEX College to return to the Department Pell funds totaling \$1,795,500 that were improperly disbursed to the 413 students enrolled in the Intensive English Program or Advanced English Studies program, or both, for award years 2012-2013 and 2013-2014.	Resolved	9/30/2015	10/3/2016	FSA
We recommend that the Chief Operating Officer for FSA require SOLEX College to cease disbursing Pell funds to any students enrolled in its Intensive English Program or Advanced English Studies program until SOLEX College establishes Title IV program eligibility for its two ESL programs.	Resolved	9/30/2015	10/3/2016	FSA

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Chief Operating Officer for FSA require SOLEX College to strengthen the admissions process to ensure that it establishes and maintains Title IV program eligibility for its two ESL programs. The process should include ensuring that SOLEX College a) admits to its Title IV-eligible ESL programs only students who need ESL instruction to use their already existing knowledge, training, or skills for gainful employment and b) sufficiently and clearly documents its determination that each applicant needs ESL instruction to use already existing knowledge, training, or skills for gainful employment.	Resolved	9/30/2015	10/3/2016	FSA
We also recommend that the Chief Operating Officer for FSA determine whether SOLEX College complied with the Title IV program eligibility provisions for ESL programs before award year 2012-2013. If it did not comply, require SOLEX College to return to the Department all Pell funds that it disbursed to students enrolled in SOLEX College's two ESL programs before award year 2012-2013.	Resolved	9/30/2015	10/3/2016	FSA
We also recommend that the Chief Operating Officer for FSA determine whether SOLEX College complied with the Title IV program eligibility provisions for ESL programs after award year 2013-2014. If it did not comply, require SOLEX College to return to the Department all Pell funds that it disbursed to students enrolled in SOLEX College's two ESL programs after award year 2013-2014.	Resolved	9/30/2015	10/3/2016	FSA
We recommend that the COO for FSA require SOLEX College to revise its processes for identifying and resolving discrepancies, including those concerning a student's previous educational experience, in the information that it receives from different sources with respect to a student's eligibility for Title IV funds and ensure that it retains sufficient documentation to support the resolution of any discrepancies that it identifies.	Resolved	9/30/2015	10/3/2016	FSA

Massachusetts Department of Elementary and Secondary Education's Oversight of Local Educational Agency Single Audit Resolution ([A09P0001](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Director of the OCFO's PAG require ESE to take immediate action to ensure that all LEAs that currently have unresolved repeat findings, including those highlighted in this report, take prompt and appropriate corrective actions. ESE should initially prioritize the resolution of the findings with the greatest program or fiscal impacts and contact the Department for guidance and assistance, as necessary.	Resolved	1/25/2016	1/11/2017	PAG

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Director of the OCFO’s PAG require ESE to design and implement written policies and procedures for overseeing the LEA single audit resolution process to ensure that ESE’s activities result in timely and appropriate correction of LEA audit findings. The policies and procedures should cover the entire audit resolution process, including the review of each LEA finding and corrective action plan, preparation of management decisions, follow-up activities, and steps to effectively resolve repeat findings.	Resolved	1/25/2016	1/11/2017	PAG
We recommend that the Director of the OCFO’s PAG require ESE to establish a tracking system for individual LEA audit findings that includes data for current and prior years to facilitate effective oversight and timely LEA finding resolution. Once ESE enters an audit finding into the tracking system, it should not remove the finding until the LEA has fully implemented all required corrective actions.	Resolved	1/25/2016	1/11/2017	PAG
We recommend that the Director of the OCFO’s PAG require ESE to ensure that management decision letters meet regulatory requirements such as clearly stating whether ESE sustains the auditor’s finding, timely issuance, and communicating appropriate corrective actions the LEA must take. ESE should also establish a timeframe for LEAs to complete corrective actions.	Resolved	1/25/2016	1/11/2017	PAG
We recommend that the Director of the OCFO’s PAG require ESE to implement routine internal management reviews covering the status and performance of ESE’s oversight activities related to LEA single audit resolution and a periodic quality assurance process for the oversight activities to detect and correct errors, control weaknesses, and noncompliance with regulatory requirements.	Resolved	1/25/2016	1/11/2017	PAG

Protection of Personally Identifiable Information in the Commonwealth of Virginia’s Longitudinal Data System ([A02P0006](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Director of Institute of Education Sciences work with VDOE to implement the system controls identified in the ITRM Standards to ensure the prevention and detection of unauthorized access and disclosure of information in the SSWS.	Resolved	7/12/2016	3/26/2020	PAG
We recommend that the Director of Institute of Education Sciences work with VDOE to take appropriate action to determine whether a breach has occurred in the SSWS and if breaches are identified, report and respond to the breaches in accordance with VDOE’s policy and procedures.	Resolved	7/12/2016	3/26/2020	PAG
We recommend that the Director of Institute of Education Sciences work with VDOE to address all outstanding recommendations related to the security and Auditor of Public Accounts audits, and require SSWS to meet minimum State security standards.	Resolved	7/12/2016	3/26/2020	PAG

Illinois State Board of Education’s Oversight of Local Educational Agency Single Audit Resolution ([A02P0008](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to assign responsibility for designing and overseeing ISBE’s LEA single audit resolution process to a single division. This division would be responsible for ensuring that the audit resolution process effectively resolves findings, complies with Federal requirements, and coordinates with other ISBE divisions and communicates with the LEAs.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to revise existing written policies and procedures pertaining to the LEA single audit resolution process based on the weaknesses identified in this report, distribute these procedures to program divisions, and ensure that Federal program divisions fully implement these procedures.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to develop a management decision template that meets regulatory requirements for content and require issuance of a management decision letter to applicable LEAs for every Federal education program finding.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to modify the current tracking methods for individual LEA audit findings to identify repeat findings and the status of the corrective action plan for the finding to facilitate effective oversight and timely LEA finding resolution. ISBE should not close the finding until the LEA has demonstrated that it has fully implemented all required corrective actions.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to take immediate action to ensure that all LEAs that currently have unresolved repeat findings, including those highlighted in this report, take prompt and appropriate corrective actions. ISBE should initially prioritize the resolution of the findings with the greatest program or fiscal impacts and contact the Department as necessary for guidance and assistance.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to establish an internal management review process to be conducted by the unit assigned responsibility for ISBE’s LEA single audit resolution process. This review process should cover the status and performance of ISBE’s activities related to LEA single audit resolution.	Resolved	11/7/2016	5/4/2017	PAG
We recommend that the Director of the Office of the Chief Financial Officer’s Post Audit Group require ISBE to design and implement a periodic quality assurance process for ISBE’s LEA single audit resolution oversight activities to detect and correct errors, control weaknesses, and noncompliance with regulatory requirements. The quality assurance review should be conducted by an ISBE unit that is not involved in any aspect of LEA audit resolution.	Resolved	11/7/2016	5/4/2017	PAG

Harvey Public School District 152: Status of Corrective Actions on Previously Reported Title I-Relevant Control Weaknesses ([A05Q0003](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Elementary and Secondary Education instruct ISBE to require District 152 to provide evidence that it can locate the eight Title I assets that we could not locate. If District 152 cannot locate any of the eight Title I assets, it should provide evidence proving that it properly disposed of and accounted for those assets in accordance with ISBE’s equipment disposition procedures.	Open	5/18/2017	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education instruct ISBE to direct District 152 to implement policies and procedures for ensuring that inventory sheets and disposal reports are reviewed for completeness and accuracy by someone other than the preparer before the information is entered in the fixed asset database.	Open	5/18/2017	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education instruct ISBE to require District 152 to provide evidence to ISBE that it is maintaining accurate and complete inventory records.	Open	5/18/2017	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education instruct ISBE to require District 152 to develop policies and procedures for (a) reconciling planned expenditure report submissions with District 152’s accounting records and (b) having someone other than the preparer review the reconciliation before the information is reported through FRIS to ISBE.	Open	5/18/2017	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education instruct ISBE to verify that District 152 implements the policies and procedures it develops for reconciling planned expenditure report submissions with its accounting records and having the reconciliation reviewed before submitting the information through FRIS.	Open	5/18/2017	Open	OESE

Calculating and Reporting Graduation Rates in Alabama ([A02P0010](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to develop and implement a process, such as a risk-based monitoring tool, to monitor the LEAs’ systems of internal control and processes performed throughout the cohort period to ensure that the data they submit to ALSDE are accurate and complete, students are counted in the right cohort, and LEAs maintain documentation supporting student removal from a cohort.	Open	6/14/2017	Open	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to develop and implement written policies and procedures for ALSDE staff for reviewing requests for manual adjustments in the Cohort Application, including requiring appropriate levels of review.	Open	6/14/2017	Open	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to establish LEA accountability over ACGR data quality through the use of LEA certifications regarding the effectiveness of their systems of internal control and the accuracy and completeness of data submitted to ALSDE.	Open	6/14/2017	Open	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to review its current cohorts that have not been reported to the Department to ensure the completeness of the cohorts and that students are assigned to the correct cohort.	Open	6/14/2017	Open	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to remove AOD- Essentials/Life Skills Pathway graduates from the ACGR until it can be shown that the program is fully aligned with the Alabama standard diploma academic requirements.	Open	6/14/2017	Open	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require ALSDE to disclose to the Department known data limitations for ALSDE's ACGR data for SYs 2010–11 through 2013–14 noting that the data are unreliable, and include an annotation where data are reported to the public.	Open	6/14/2017	Open	OESE

Protection of Personally Identifiable Information in Indiana's Statewide Longitudinal Data System ([A06Q0001](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Commissioner of the National Center for Education Research who has been Delegated the Duties of the Institute of Education Sciences Director require IDOE to ensure that the system controls identified in the Indiana Code and the IOT Information Security Framework are implemented to ensure the prevention and detection of unauthorized access and disclosure of personally identifiable information in the INK system.	Open	7/10/2017	Open	PAG
We recommend that the Commissioner of the National Center for Education Research who has been Delegated the Duties of the Institute of Education Sciences Director require IDOE to ensure that the INK system is in compliance with the terms of the approved SLDS grant and any approved grant extension requests.	Open	7/10/2017	Open	PAG

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Commissioner of the National Center for Education Research who has been Delegated the Duties of the Institute of Education Sciences Director require IDOE to ensure proper oversight of any service organizations involved in the development of the INK system to ensure that appropriate policies and procedures are implemented over the system.	Open	7/10/2017	Open	PAG
We recommend that the Commissioner of the National Center for Education Research who has been Delegated the Duties of the Institute of Education Sciences Director require IDOE to ensure that the system controls identified in the IOT Information Security Framework are implemented in IDOE's data warehouse to ensure the prevention, detection, reporting, and responding of unauthorized access and disclosure of personally identifiable information.	Open	7/10/2017	Open	PAG

Calculating and Reporting Graduation Rates in California ([A02Q0005](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to ensure that local entities have internal controls regarding the accuracy and completeness of ACGR data by requiring the use of local entity certifications that include language specifically regarding the effectiveness of their systems of internal control and the accuracy and completeness of data submitted to CDE; and verifying that local entities follow CDE's guidance on data certifications.	Resolved	1/11/2018	8/9/2019	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to develop and implement a process, such as a risk-based monitoring tool, to monitor the local entities' processes to provide better assurance that the data they submit to CDE are accurate and complete.	Resolved	1/11/2018	8/9/2019	OESE
We recommend that the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to develop and disseminate guidance to local entities about obtaining and maintaining required documentation supporting student removal from a cohort and regarding the importance of inputting accurate data.	Resolved	1/11/2018	8/9/2019	OESE
We recommend the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to revise procedures for calculating the ACGR so the calculation is consistent with Federal requirements for calculating the ACGR. Specifically, revise procedures so that students cannot be removed from a cohort for unallowable reasons, and so that students are not counted as graduates if they earn a diploma or certificate that does not meet the Federal definition of a regular high school diploma.	Resolved	1/11/2018	8/9/2019	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to review its current cohorts that have not been reported to the Department to gain reasonable assurance that students are assigned to the correct cohort.	Resolved	1/11/2018	8/9/2019	OESE
We recommend the Acting Assistant Secretary for the Office of Elementary and Secondary Education require CDE to review prior year cohorts that were inaccurately reported to the Department and correct the ACGR for those years or note that the ACGR was not accurate.	Resolved	1/11/2018	8/9/2019	OESE

Puerto Rico Department of Education’s Reliability of Program Performance Data and Use of Adult Education Program Funds ([A04O0004](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to establish monitoring procedures to provide assurance that all the required performance data that are collected and reported by all adult education centers, subgrantees, and educational regions are effectively assessed for completeness and accuracy, and that supporting documentation is maintained for the reported data.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to increase accountability for the performance data transmitted by requiring its adult education centers, subgrantees, and educational regions to certify that the data are accurate, complete, and reliable, and fully disclose any data limitations.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to maintain adequate support for reported non-Federal matching contributions to evidence compliance with State matching contribution requirements.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to return to the Department \$75,767 in PSC payments made for 8 PSCs without required approval.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to adhere to the processes outlined in Puerto Rico’s Manual for PSCs for filing and retrieval of sufficient PSC documentation supporting compliance with the approval process, including evidence that an official with documented authority approved the contracts.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to maintain all required documentation for payroll payments and related costs charged to Adult Education program grants to support that those employees worked full time on the Adult Education program.	Open	2/22/2018	Open	OCTAE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to return to the Department \$21,714 inadequately documented nonpayroll payments charged to Adult Education program grants.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to review sufficient supporting documentation for contractors' and vendors' invoices before approving nonpayroll payments to ensure that goods and services received correspond to the goods and services billed.	Open	2/22/2018	Open	OCTAE
We recommend that the Assistant Secretary for the Office of Career, Technical, and Adult Education require Puerto Rico to revise existing monitoring checklists to include steps to determine whether Adult Education program subgrantees exceeded the threshold for obtaining an OMB Circular A-133 single audit, and obtain and review the required single audit reports for all subgrantees exceeding the threshold.	Open	2/22/2018	Open	OCTAE

Detroit Public Schools Community District: Status of Corrective Actions on Previously Reported Title I-Relevant Control Weaknesses ([A05R0001](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to update its policies and procedures to ensure that any changes to pension benefit contribution rates are timely and accurately entered in the financial system.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to calculate the amount that it overcharged Title I funds from October 1, 2015, through October 6, 2016, for the one (of seven) other pension plan for which it used an incorrect contribution rate and return that amount to the Department.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to review Title I payments for pension contributions made from October 1, 2015, through June 2, 2017, for the 13 pension plans not included in our sample and submit the results of that review to the Department for a determination on whether any Federal funds must be returned.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to update its policies and procedures and information system controls to ensure that supervisory approval for all employees' timesheets is documented before the employees are paid.	Open	3/28/2018	Open	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to ensure that payroll processing errors are detected timelier and those corrections are accurately processed.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to retain written justifications and preapprovals for incurring lodging expenses in excess of maximum allowable rates.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to revise its procurement and logistics policies and procedures to clearly describe requirements for incurring travel expenses in excess of maximum allowable rates and calculating meals and incidental expenses for the first and last days of travel.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to require invoices to itemize all costs, including travel agency fees, and ensure that the invoices are adequately supported before paying for them.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to ensure that employees timely adjust purchase orders when budgets are revised.	Open	3/28/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Michigan instruct DPSCD to ensure that employees ensure that consultant work logs are complete and include evidence of supervisory approval before approving consultant invoices for payment.	Open	3/28/2018	Open	OESE

New York State’s and Selected Districts’ Implementation of Selected Every Student Succeeds Act Requirements under the McKinney-Vento Homeless Assistance Act ([A03Q0005](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to include a review of LEA supporting documentation for the homeless student data it reported in all of its monitoring reviews, and include a review of the LEAs’ processes for verifying the accuracy of the data.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to require LEAs to certify that (1) the data reported are accurate and complete, (2) all known data issues have been disclosed, (3) they have documentation of the procedures performed to ensure that the data submitted were accurate and complete, (4) all controls are working as intended, and (5) they understand submitting incomplete or inaccurate data	Resolved	3/29/2018	1/22/2020	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
may result in corrective actions or other consequences.				
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to complete the documentation of its monitoring and risk assessment processes, including updating the forms used to perform monitoring to incorporate compliance with the ESSA amendments.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to document its data processing policies and procedures.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to revise its monitoring process to close a finding after receipt of final documents showing the corrective actions are fully completed.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to provide technical assistance to ensure that officials at Lackawanna understand that if they are aware of any unaccompanied youths experiencing homelessness, they should report the student in the homeless student count; further, consider providing additional technical assistance or guidance to other LEAs.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to require the New York City LEA and Lackawanna to review and revise their education of homeless students policies so they comply with the ESSA requirements and any new State requirements.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to require Uniondale to document its policies and procedures for entering homeless student data in its student database system.	Resolved	3/29/2018	1/22/2020	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the New York SEA to require Uniondale to update the homeless education policy to clarify who is responsible for informing parents or guardians of homeless children and youths of all of the educational and related opportunities under the McKinney-Vento Act. Also require Uniondale to develop a process to ensure that it maintains documentation to support that it is informing parents or guardians of all of the educational and related opportunities their child is entitled to receive.	Resolved	3/29/2018	1/22/2020	OESE

Orleans Parish School Board: Status of Corrective Actions on Previously Reported Title I-Relevant Control Weaknesses ([A05R0002](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Louisiana direct Orleans Parish to develop policies and procedures for verifying that Title I services for nonpublic school students are delivered as asserted by vendors on their invoices and supporting documentation.	Open	5/14/2018	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require that Louisiana ensure that Orleans Parish implements procedures sufficient to verify that Title I services for nonpublic school students are delivered as asserted by vendors on their invoices and supporting documentation.	Open	5/14/2018	Open	OESE

Calculating and Reporting Graduation Rates in Utah ([A06R0004](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to revise LEA certifications to include language attesting to the effectiveness of LEA systems of internal control and the accuracy and completeness of data submitted to Utah Education.	Open	11/27/2018	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to develop and implement a process to effectively follow up on the Agreed Upon Procedures results.	Open	11/27/2018	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to develop and implement a process, such as a risk-based monitoring tool, to monitor the LEAs' processes to provide assurance that the data they submit to Utah Education are accurate and complete.	Open	11/27/2018	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to develop and implement a process to ensure LEAs follow Federal guidance for maintaining required documentation supporting student removal from a cohort.	Open	11/27/2018	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to revise the methodology for calculating the ACGR so it is consistent with Federal requirements for calculating the ACGR. Specifically, revise the methodology so that students cannot be removed from a cohort for unallowable reasons and so that students are not counted as graduates if they earn a diploma or certificate that does not meet the Federal definition of a regular	Open	11/27/2018	Open	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
high school diploma.				
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to document its policies and procedures related to calculating and reporting the ACGR to the Department in accordance with Federal requirements.	Open	11/27/2018	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Utah Education to review prior year cohorts that were inaccurately reported to the Department and correct the ACGR for those years or note that the ACGR was not accurate.	Open	11/27/2018	Open	OESE

U.S. Virgin Islands Department of Education’s Internal Controls over the Immediate Aid to Restart School Operations Program ([A04S0014](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Elementary and Secondary Education require the Commissioner Nominee of the Virgin Islands DOE to finalize its monitoring and internal control plan and implement fiscal and programmatic monitoring processes for the Restart program that provide reasonable assurance that the Virgin Islands DOE will spend Restart program funds within the required 24 months and conduct effective programmatic monitoring of the Restart program.	Open	6/3/2019	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require the Commissioner Nominee of the Virgin Islands DOE to update its monitoring and internal control plan once an external evaluator is contracted to include the role the external evaluator will ultimately have in assisting the Virgin Islands DOE in monitoring the Restart program and information about how the Virgin Islands DOE will oversee the contractor to ensure contract deliverables are met.	Open	6/3/2019	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require the Commissioner Nominee of the Virgin Islands DOE to staff its Internal Audit Division at planned levels and develop and implement standard operating procedures to provide reasonable assurance that it will fulfill its responsibilities.	Open	6/3/2019	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require the Commissioner Nominee of the Virgin Islands DOE to assess the risk of fraud in the Restart program and develop and implement control activities to prevent, detect, and respond to potential fraud.	Open	6/3/2019	Open	OESE
We recommend that the Assistant Secretary for Elementary and Secondary Education require the Commissioner Nominee of the Virgin Islands DOE to develop and implement a fraud reporting mechanism and display in public places the U.S. Department of Education Office of Inspector General hotline contact information, as required by Section 9203 of the Every Student Succeeds Act.	Open	6/3/2019	Open	OESE

Puerto Rico Department of Education’s Internal Controls Over the Immediate Aid to Restart School Operations Program ([A04S0013](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to provide to the Department documentation for purchases and contracts reviewed in this report that is consistent with Regulation 7040 and the Guide for expenditures charged to the Restart and Title I grants, including adequate justification of the procurement of professional services not subject to competition, or return to the Department funds charged to the grants.	Open	7/17/2019	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to establish controls to ensure that staff involved in the procurement of goods and nonpersonal services follow the requirements established in Regulation 7040, including any updates made in response to Puerto Rico Law 85, and provide training as applicable.	Open	7/17/2019	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to establish controls to ensure that staff involved in the procurement of professional services follow the requirements established in the Guide, and provide training as applicable.	Open	7/17/2019	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to timely implement its monitoring plan to properly monitor the Restart program to ensure appropriate use of funds and compliance with applicable laws and regulations.	Open	7/17/2019	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to segregate monitoring and program coordination duties to eliminate conflicts of interest and reduce the risk of fraud, waste, and abuse.	Open	7/17/2019	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require the Puerto Rico DOE to implement the procedures created to report fraud, waste, and abuse.	Open	7/17/2019	Open	OESE

South Florida Institute of Technology's Compliance with Federal Verification and Reporting Requirements ([A06T0004](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Chief Operating Officer for Federal Student Aid confirm that South Florida Institute of Technology implemented the quality control process that it designed to provide reasonable assurance that employees complete verification in accordance with the school's verification policies and procedures.	Resolved	9/30/2019	3/9/2020	FSA

IDEA Public Schools' Administration of Grants for the Replication and Expansion of High-Quality Charter Schools ([A05S0013](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to provide the Department with records supporting the performance measures on which it did not report for each award. If the records do not demonstrate that IDEA Public Schools made substantial progress towards meeting the objectives set forth in the approved grant applications, then the Department should take appropriate action.	Open	11/22/2019	Open	PAG
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to develop and implement policies and procedures for preparing annual performance reports (to include submitting all required information by the due dates set by the Department) and reviewing the reports for completeness and accuracy before submitting them to the Department.	Open	11/22/2019	Open	PAG
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to develop and implement policies and procedures for retaining supporting documentation for the information reported in the annual performance reports.	Open	11/22/2019	Open	PAG
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to credit, using a non-Federal source of funds, the Replication and Expansion grant for the \$13,800 in unallowable expenses.	Open	11/22/2019	Open	PAG

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to provide records supporting the \$9,735 in inadequately documented expenses or credit, using a non-Federal source of funds, the Replication and Expansion grant for the amount of the inadequately documented expenses.	Open	11/22/2019	Open	PAG
We recommend that the Assistant Secretary for Finance and Operations, in conjunction with the Assistant Secretary for Elementary and Secondary Education, require IDEA Public Schools to develop a quality control process to provide reasonable assurance that employees adhere to written policies and procedures for approving purchases and documenting the use of Replication and Expansion grant funds.	Open	11/22/2019	Open	PAG

The University of Southern California’s Compliance with Federal Verification and Reporting Requirements ([A05T0008](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Chief Operating Officer for Federal Student Aid require the University of Southern California to correct the \$22,530 in improper Title IV payments.	Open	2/10/2020	Open	FSA
We recommend that the Chief Operating Officer for Federal Student Aid require the University of Southern California to revise its quality control process to ensure that students selected for verification are a separate category of students for sample selection purposes.	Open	2/10/2020	Open	FSA
We recommend that the Chief Operating Officer for Federal Student Aid require the University of Southern California to review its records for the 1,474 students who received a Pell disbursement and whose applications were selected for verification for award year 2017–2018 but were not included in our sample and determine whether it has records to support that verification of applicant data was completed in accordance with Federal requirements. If not, require the university to identify the amount of Title IV funds that were improperly disbursed to students and correct any improper payments, and ensure that verification results were reported to Federal Student Aid.	Open	2/10/2020	Open	FSA

Texas Education Agency’s Administration of the Immediate Aid to Restart School Operations Program ([A06T0001](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to require Houston to return to the Restart grant \$34,065 in personnel expenditures that it charged for four teachers whose extra duty work was not for the purposes of the grant.	Open	2/13/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to review a random, statistically valid sample of the remaining payroll expenditures for teachers whose extra duty pay Houston charged to the Restart grant, determine whether the personnel expenditures were allowable under the grant, and require Houston to return funds to the grant for unallowable costs	Open	2/13/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to provide additional guidance to ESCs providing equitable services and assistance to nonpublic schools that specifies how to handle items purchased by nonpublic schools using Federal funds. The instructions should ensure that the appropriate public agency holds the title to materials and equipment.	Open	2/13/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to verify transfer of the title for the materials and equipment purchased by the Region 4 ESC on behalf of nonpublic schools using Restart program funds or require the ESC to return funds to the grant for unallowable costs.	Open	2/13/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to review the other ESCs that are providing equitable services and assistance to nonpublic schools to ensure that the ESCs have maintained control and ownership to materials and equipment purchased using Restart program funds.	Open	2/13/2020	Open	OESE

Texas Education Agency’s Administration of the Temporary Emergency Impact Aid for Displaced Students Program ([A02T0001](#))

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to develop and implement effective policies and procedures that include guidance for Texas and its LEAs to track student enrollment in the event of a disaster in order to document and accurately report data.	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education	Open	3/6/2020	Open	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
require Texas to develop and implement policies and procedures to ensure it collects accurate and complete data on displaced students that can be used for Federal reporting requirements related to the Emergency Impact Aid program.				
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to revise, for any future Emergency Impact Aid program grants, (1) its reasonableness check for displaced student data counts to identify and follow up with LEAs regarding student counts that are identical in applications and weekly submissions, or that increase over all four quarters; and (2) its annual desk reviews to include steps to review Emergency Impact Aid program displaced student count data	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to provide support for the unsupported displaced student data counts at Houston, Goose Creek, and Spring, or return \$10,551,519 million in Emergency Impact Aid program funds received based on unsupported displaced student count data. This amount includes \$874,665 of duplicated unsupported funds noted in Finding 2.	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to identify all LEAs with reported displaced student counts, including Spring, that matched PEIMS data or that increased by quarter; review support for all, or a statistically valid sample of students reported as displaced by quarter; and return any funds related to unsupported displaced student counts.	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to provide support showing that the three LEAs we reviewed properly used Emergency Impact Aid program funds for students reported as students with disabilities or return \$1.94 million to the Department. This amount includes \$874,665 of duplicated unsupported funds noted in Finding 1.	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to provide support demonstrating that employees in Houston and Goose Creek worked at schools with displaced students or return \$750,088 to the Department	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to determine whether other Texas LEAs that received Emergency Impact Aid program funds separately accounted for Emergency Impact Aid program funds received for the benefit of displaced students reported as students with disabilities. For all, or a statistical sample, of these LEAs that did not separately account for these funds, review support to determine whether they properly used these funds and return any funds that were not properly used.	Open	3/6/2020	Open	OESE
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to develop procedures for providing guidance and monitoring of future emergency funding from the Department to ensure that (1) award notifications to the LEAs identify Emergency Impact Aid program funds by student type (including children with disabilities) and (2) as part of	Open	3/6/2020	Open	OESE

Text of Open Recommendations	Recommendation Status	Final Report Issue Date	Recommendation Resolution Date	Office
annual desk reviews, it determines whether LEAs separately recorded and tracked these funds				
We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education require Texas to develop controls to provide reasonable assurance that LEAs use funds received for displaced students for activities and services related to serving displaced students.	Open	3/6/2020	Open	OESE

Acronyms Used in This Report

ACGR	Adjusted Cohort Graduation Rate	SSWS	Single Sign On for Web Systems (Virginia)
ALSDE	Alabama State Department of Education	SY	School Year
CDE	California Department of Education	Texas	Texas Education Agency
CFO	Chief Financial Officer	TAL	Time, Attendance and Licenses System (Puerto Rico)
C.F.R.	Code of Federal Regulations	TCI	Technical Career Institute
COA	Cost of Attendance	UIC	University of Illinois at Chicago
COD	Common Origination and Disbursement System	VDOE	Virginia Department of Education
COO	Chief Operating Officer		
Department	U.S. Department of Education		
DOE	Department of Education (Virgin Islands and Puerto Rico)		
DPSCD	Detroit Public Schools Community District		
ESC	Education Service Center		
ESE	Massachusetts Department of Elementary and Secondary Education		
ESL	English as a Second Language		
ESSA	Every Student Succeeds Act		
FFEL	Federal Family Educational Loan		
FRIS	Financial Reimbursement Information System		
FSA	Federal Student Aid		
GEAR UP	Gaining Early Awareness and Readiness for Undergraduate Program		
Goose Creek	Goose Creek Consolidated Independent School District		
HEA	Higher Education Act		
Houston	Houston Independent School District		
IDEA	Individuals Dedicated to Excellence and Achievement (IDEA Public Schools)		
IDOE	Indiana Department of Education		
INK	Indiana Network of Knowledge		
ISBE	Illinois State Board of Education		
ITRM	Information Technology Resource Management (Virginia)		
LEA	Local Educational Agency		
NLMA	Nellie Mae		
OCFO	Office of the Chief Financial Officer		
OCTAE	Office of Career, Technical, and Adult Education		
OESE	Office of Elementary and Secondary Education		
OIG	Office of Inspector General		
OMB	Office of Management and Budget		
PAG	Post Audit Group		
PEIMS	Public Education Information Management System		
PSC	Personal Service Contracts (Puerto Rico)		
SEA	State Educational Agency		
SLDS	Statewide Longitudinal Data System		
SLMA	Sallie Mae		
Spring	Spring Independent School District		