

Indiana Performance Review Report FY 2017

8 7 2018

Commendations

0

Met Requirements

13

Recommendations

4

Action Required

6



U.S. Department of Education
Office of State Support
Office of Elementary and Secondary Education
400 Maryland Avenue, SW
Washington, DC 20202

Office of State Support Performance Review Process

The Office of State Support (OSS) provides coordinated policy development, performance management, technical assistance, and data analysis services through a State support team structure that deepens partnerships with States and more effectively support their implementation of key reforms that will lead to improved outcomes for all students. OSS administers programs of financial assistance to State and local educational agencies (LEAs) and to colleges and universities. Under Title I of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA), OSS administers several Title I programs of supplementary instruction and other services. This includes the School Improvement Grants program authorized in section 1003(g) of Title I, Part A, of the ESEA, as amended by the No Child Left Behind Act of 2001 and the Improving Basic Programs Operated by LEAs under Title I of the ESEA, as amended by ESSA. Under Title II, Part A of the ESEA, OSS administers the Improving Teacher Quality State Grants. Under Title III of the ESEA, OSS administers the State Formula Grant Program for English Language Acquisition and Language Enhancement. OSS also administers the State Assessment Grant, Innovative Assessment and Accountability Demonstration Authority, and Flexibility For Equitable Per-Pupil Funding programs authorized in section 1201, 1204, and 1501 of the ESEA.

OSS is organized specifically to provide high-quality performance management and support to State educational agencies (SEAs) in administering and leveraging the grant programs above, focusing on the SEAs' quality of implementation while continually reducing the burden of the United States Department of Education's (the Department) necessary stewardship and compliance role. Quarterly progress checks, Desk Reviews, and On-Site Reviews help ensure that SEAs are making progress toward increasing student achievement and improving the quality of instruction for all students through regular conversations about the quality of SEA implementation of OSS administered programs.

The goals of the OSS performance review process are to conduct a State-centered, performance-focused review of all OSS programs (Title I, Part A; Title II, Part A; Title III, Part A; and School Improvement Grants (§1003(g) of the ESEA, as amended by the NCLB) through a single, streamlined process that results in improved and strengthened partnerships between the Department and States and encourages States to develop and effectively implement integrated and coherent consolidated State plans. To accomplish these goals, the OSS performance review process is organized by areas, which reflect the programmatic and fiscal requirements and priorities of OSS programs.

Performance Review Report

The Performance Review Report summarizes the results of the August 21 – August 25, 2017, OSS review of the Indiana Department of Education's (IDOE's) grant administration and fiscal management processes. The report is based on information provided through the review process, and other relevant qualitative and quantitative data. The primary goal of this review is to ensure that implementation of the four programs listed above is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General

Administrative Requirements (EDGAR), and the ESEA, as amended by the NCLB, and where applicable, the ESSA. In addition, the review covers State internal controls related to data quality and reporting and encompasses those fiscal and data reporting requirements applicable to the covered programs under both NCLB and the ESSA.¹

¹ On December 10, 2015, the ESEA of 1965 (the most recent prior version of which was NCLB) was reauthorized. In order to ensure that the OSS performance review process did not interfere with a SEA's orderly transition to the new ESSA requirements, the OSS has chosen to focus only on those fiscal and select program requirements applicable to covered programs under both NCLB and ESSA, as well as the uniform administrative requirements and general management systems of SEAs. In future fiscal years, the performance review process will cover all requirements included in ESSA. Because this report summarizes the results of a non-comprehensive set of NCLB and ESSA compliance requirements, the issuance of this report does not preclude other Department program offices, or independent auditors, from identifying areas of noncompliance that are not outlined in this report

Section I: State Overview

As part of this document the OSS includes relevant State background information as a way of providing context for the review conversation. All data presented in Section I are reported by grantees to either the National Center for Education Statistics (NCES), Common Core of Data (CCD), or through standard oversight activities.

Section II: Grant Administration and Fiscal Management Performance Evaluation

The information provided in Section II is intended to help a State quickly assess whether there are sufficient capacities, infrastructure, and resources allocated to State activities by area, in a manner that enables the State to achieve its strategic goals for the reviewed Federal programs. The section provides the State and the OSS' rating of performance on grant administration of applicable Title I, Part A; Title II, Part A; Title III, Part A; and School Improvement Grant programs in fiscal year 2017. Each area rating is a reflection of how a State is addressing fiscal and cross program requirements. The State rating column is populated based on the self-assessment completed by the State prior to the review. OSS' analysis for each area is primarily based on evidence submitted by the State in the form of answers to the self-assessment questions, documents submitted by the State prior to the review, and the responses provided to questions during the review.

OSS' rating is also informed by evidence collected through public sources and other components of the performance review process. In some cases area ratings may overlap (e.g., Risk Assessment and Procurement) and feedback is provided in the cross-cutting subsection that appears at the end of Section II.

Ratings are based on a four-point scale, for which “met requirements with commendation” represents high quality implementation where the grantee is exceeding expectations; “met requirements” indicates that work is of an acceptable quality and the grantee is meeting expectations; “met requirements with recommendations” indicates there are quality implementation concerns and some improvements could be made to ensure the grantee continues to meet expectations; and “action required” indicates there are significant compliance or quality concerns that require urgent attention by the SEA and will be revisited until the State has remedied the issue.

Section III: Met Requirements with Commendation



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

Section IV: Met Requirements



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

Section V: Met Requirements with Recommendations



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

Section VI: Action Required



This section identifies those areas where the OSS has “significant compliance and quality concerns” (corresponds to “action required” in Section II). For those issues the OSS will outline the current practice, the nature of noncompliance, and the required action. Documentation of required action must be provided to the OSS within thirty (30) business days of the receipt of the final Performance Review Report.

SECTION I

State Overview²



COVERED GRANT PROGRAMS

TITLE I, PART A; TITLE II, PART A (TITLE II); TITLE III, PART A (TITLE III), SCHOOL IMPROVEMENT GRANTS (SIG)



STUDENT CHARACTERISTICS

Enrolled:	1,046,757	Limited-English Proficiency:	5%
In Title I Schools: ³	31%	Eligible for Free & Reduced Lunch:	48%



RACIAL/ETHNIC BACKGROUND (%)

White:	69.3	Asian or Pacific Islander:	2.2
Hispanic:	11.1	American Indian/Alaskan Native:	0.2
Black:	12.4	Native Hawaiian/Other Pacific Islander:	0.1



SCHOOL & LOCAL EDUCATIONAL AGENCY (LEA) CHARACTERISTICS

School Districts:	420	FTE Teachers:	57,675
Schools:	1,930	Per-Pupil Expenditures: ⁴	\$9,529
Charter Schools:	88		



FEDERAL FUNDING⁵

Total:	\$258,772,963	Title III, Part A:	\$8,958,544
Title I, Part A:	\$225,765,906	SIG:	\$7,649,317
Title II, Part A:	\$38,030,560		

² Data Source: U.S. Department of Education, Common Core of Data, 2015-2016 school year, unless otherwise indicated (see <http://eddataexpress.ed.gov/> and <http://nces.ed.gov/ccd/elsi/> for additional information).

³ Schools eligible for Title I, Part A schoolwide programs are also included in the count of all Title I, Part A eligible schools. A Title I, Part A eligible school is one in which the percentage of children from low-income families is at least as high as the percentages of children from low-income families served by the LEA as a whole or because 35 percent or more of the children in the school are from low-income families. A schoolwide Title I, Part A eligible school has a percentage of low-income students that is at least 40 percent. Data is from 20014-15.

⁴ Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey (State Fiscal)", 2013-2014 (Fiscal Year 2014), v.1a. (see <http://nces.ed.gov/ccd/elsi/> for additional information).

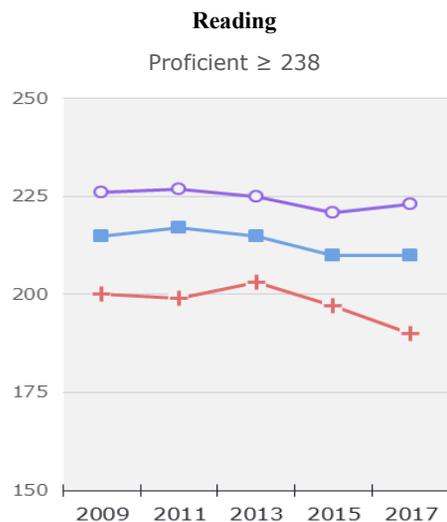
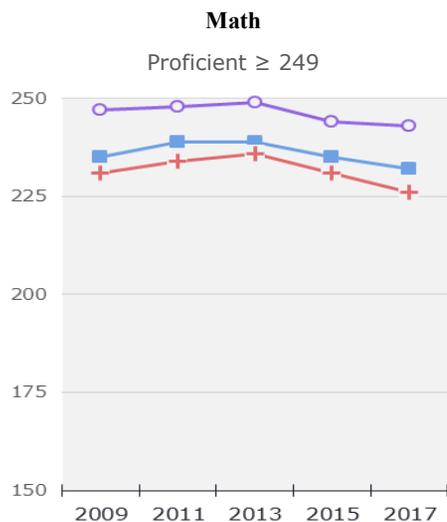
⁵ Fiscal year 2015 funds included above are from OSS administered programs that allocate funds to States using a statutory formula. The totals do not reflect all Department of Education funds that flow to a State. States and other entities may also receive funds from grants that are awarded on a competitive basis.

NAEP Average Scale Scores by Grade & Year

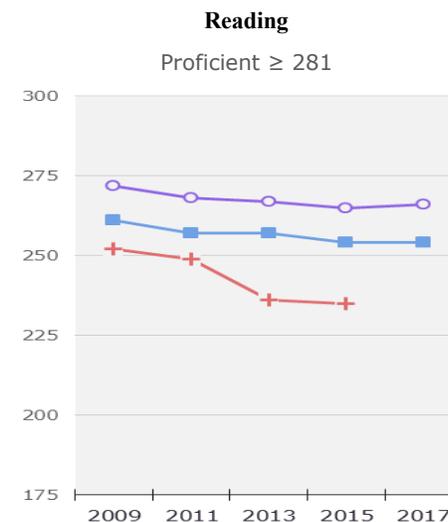
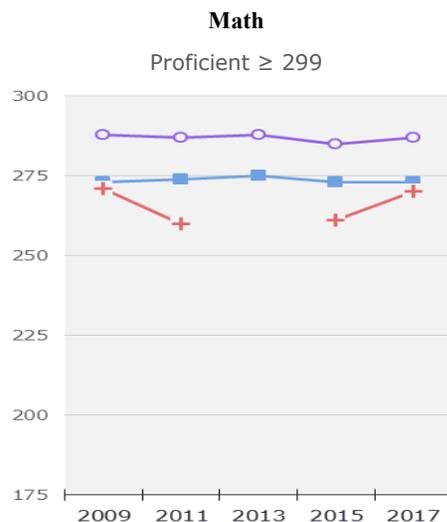
The National Assessment of Educational Progress (NAEP) is the largest nationally representative and continuing assessment of what America's students know. The NAEP mathematics and reading scales range from 0–500.

- All
- Low-income students
- + EL students

Grade 4



Grade 8



	All	Low-Income	EL
2009	247	235	231
2011	248	239	234
2013	249	239	236
2015	244	235	231
2017	243	232	226

	All	Low-Income	EL
2009	226	215	200
2011	227	217	199
2013	225	215	203
2015	221	210	197
2017	223	210	190

	All	Low-Income	EL
2009	288	273	271
2011	287	274	260
2013	288	275	† ⁶
2015	285	273	261
2017	287	273	270

	All	Low-Income	EL
2009	272	261	252
2011	268	257	249
2013	267	257	236
2015	265	254	235
2017	266	254	† ⁷

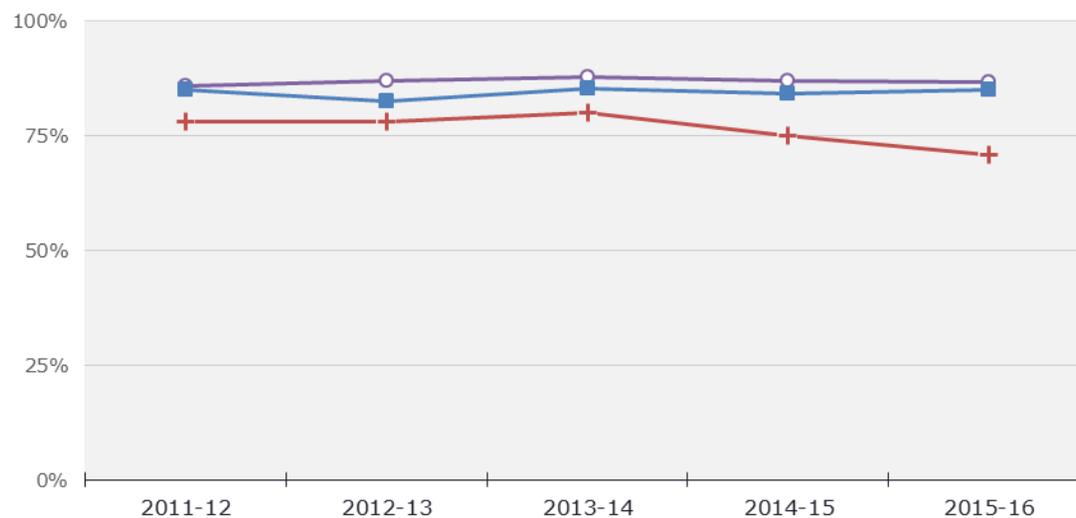
⁶ Reporting standards not met.

⁷ Reporting standards not met.

ADJUSTED COHORT GRADUATION RATE (ACGR) BY SCHOOL YEAR

The four-year adjusted cohort graduation rate is the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class. From the beginning of 9th grade (or the earliest high school grade), students who are entering that grade for the first time form a cohort that is "adjusted" by adding any students who subsequently transfer into the cohort and subtracting any students who subsequently transfer out, emigrate to another country, or die. There are some differences in State implementation of the ACGR requirements, leading to the potential for differences across in how rates are calculated. See <http://www2.ed.gov/admins/lead/account/consolidated/index.html> for additional information on interpreting this data)

- All
- Low-income students
- + EL students



	All	Low Income	EL
2011-12	86%	85%	78%
2012-13	87.00%	82.70%	78%
2013-14	87.90%	85.40%	80%
2014-15	87.10%	84.20%	75%
2015-16	86.80%	85.00%	71%

SECTION II

Grant Administration and Fiscal Management Evaluation

Dates of Review	August 21 – August 25, 2017
Reviewers	Deirdra Hilliard (Office of State Support) Collette Roney (Office of State Support) Christopher Fenton (Office of State Support) Shane Morrisey (Management Support Unit)
LEA Participants	Perry Township Schools (Perry Township, IN) Westfield Washington Schools (Westfield, IN) Center Grove Community School Corporation (Greenwood, IN)
Current Grant Conditions	Title I, Part A: One: Indiana must follow the terms and conditions included in the agreements executed on November 23, 2016, and December 2, 2016, between the U.S. Department of Education and the Indiana Department of Education concerning subgrant allocations under Title I, Part A. Title II, Part A: None Title III, Part A: None SIG: None
Outstanding Findings	Title I, Part A: None Title II, Part A: None Title III, Part A: None SIG: None
High Risk Status	Not Applicable

Assessment Criteria Key



Met requirements with commendation

High quality implementation & compliance.



Met requirements

Satisfactory implementation & compliance.



Met requirements with recommendation

Satisfactory compliance with quality concerns.



Action required

Significant compliance & quality concerns.

		SEA	OSS
Accounting Systems and Fiscal Controls	A	●●●●○	●●●●○
Period of Availability and Carryover	B	●●●●○	●○○○○
Audit Requirements	C	●●●●●	●○○○○
Internal Controls (Control Environment and Control Activities)	D	●●●●●	●○○○○
Risk Assessment	E	●●●●○	●●●●○
Records and Information Management	F	●●●●○	●●●●○
Equipment Management	G	●●●●○	●●●●○
Personnel	H	●●●●●	●●●●○
Procurement	I	●●●●●	●●●●○
Indirect Costs	J	●●●●○	●●●●○
Transparency Act Reporting	K	●●●●○	●●●●○
Charter School Authorization and Oversight	L	●●●●○	●●●●○
Reservations and Consolidation	M	●●●●●	●○○○○
Budgeting and Activities	N	●●●●○	●●●●○
Allocations	O	●●●●○	●●●●○
Maintenance of Effort (MOE)	P	●●●●○	●○○○○
Comparability	Q	●●●●○	●●●●○
Subrecipient Monitoring	R	●●●●●	●●●●○
Supplement Not Supplant	S	●●●●○	●●●●○
Equitable Services	T	●●●●●	●●●●○
LEA Support and Guidance	U	●●●●○	●●●●○
Transparency and Data Reporting	V	●●●●●	●○○○○
Data Quality	W	●●●●●	●●●●○

SECTION III

Met Requirements with Commendation

No areas reviewed were identified for commendation.

SECTION IV

Met Requirements

A.

ACCOUNTING SYSTEMS AND FISCAL CONTROLS



REQUIREMENT SUMMARY

An SEA shall expend and account for Federal funds in accordance with State laws and procedures for expending and accounting for State funds. State accounting systems must satisfy Federal requirements regarding the ability to track the use of funds and permit the disclosure of financial results. SEAs must have written procedures for determining cost allowability and must maintain effective control over all funds.

Uniform Guidance 2 C.F.R. 200.302

EDGAR 34 C.F.R. 76.702



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE utilizes unique fund numbers for each Federal agency from which it receives funds as a method of identifying and tracking Federal funds within its accounting system. Each grant award is assigned a unique project number within the State accounting system and each project budget is divided into “Activity Levels” which correspond to the set asides for each Federal grant. Any expenditures or revenues associated with a Federal grant require a fund, project, and activity number to be processed through the state accounting system.

Prior to obligating and expending program funds, IDOE program staff for each Federal grant must review any proposed expenditure to determine whether it is an allowable use of Federal funds and whether the proposed spending is aligned with approved program budgets.

E.

RISK ASSESSMENT



REQUIREMENT SUMMARY

In order to determine the appropriate method and level of subrecipient monitoring, an SEA shall evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Uniform Guidance 2 C.F.R. §200.331(b)



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE performs a risk assessment as part of the planning process for its annual subrecipient monitoring activities. During the risk assessment, program staff input data for selected risk indicators for each LEA that receives funds in order to ascertain which LEAs are “high risk” for each Federal program. Risk indicators include the timeliness and quality of subaward applications, subrecipient drawdown patterns, excess carryover, previous monitoring findings, the number of years since IDOE’s most recent monitoring review of an LEA, and the number of LEA audit findings from the most recent State Board of Accounts (SBOA) Single Audit. Once the risk assessments are scored and completed for each program, IDOE utilizes the results to identify LEAs that will receive on-site and desk monitoring during the upcoming school year.

H.

PERSONNEL**REQUIREMENT SUMMARY**

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

Uniform Guidance 2 C.F.R. §200.430

**DESCRIPTION OF SATISFACTORY IMPLEMENTATION**

To ensure that personnel expenditures charged to Federal programs are accurate reflections of the work performed for each program, IDOE utilizes a dual layered timekeeping system to record the amount of time each employee spends on both Federal and non-federal activities. An initial timesheet is maintained within the statewide time system, capturing the total hours each employee works during bi-weekly pay periods. All Federally funded employees subsequently utilize a complementary system to complete Personnel Activity Reports (PARs), which document the time each employee spends on activities funded by different fund sources during each pay period. Both systems require an employee's supervisor to review employee submissions to ensure that the records are an accurate reflection of both the total time worked and the time spent on each cost objective or activity. For an employee whose activities are entirely funded by a single Federal program, IDOE permits the employee to complete a semi-annual certification in lieu of the bi-weekly PAR to document his or her time worked on the Federal program. At the end of each fiscal year, IDOE completes a reconciliation process to review all personnel expenditures and compare them to submitted PARs and semi-annual certifications to verify that all charges were made correctly.

I.

PROCUREMENT



REQUIREMENT SUMMARY

An SEA shall ensure that all relevant State procurement procedures are followed when procuring goods and services using Federal funds. An SEA must also maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specification of their contracts.

Uniform Guidance 2 C.F.R. §200.317, §200.322, and §200.326



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

The Indiana Department of Administration (IDOA) is responsible for the majority of the procurement responsibilities in the State. IDOA delegates authority to IDOE to make its own purchases for goods and services with a value of up to \$75,000, so long as those procurements are conducted in accordance with statewide procurement laws, policies, and procedures. Any transactions with a value of greater than \$75,000 must be conducted by IDOA. IDOE staff responsible for conducting procurements must be trained in State and Federal procurement requirements and must receive certification from IDOA prior to assuming procurement responsibilities.

To ensure that subrecipients comply with Federal and State procurement requirements, IDOE reviews LEA procurement processes as part of its subrecipient monitoring efforts. IDOE monitoring in this area includes a review of sample procurement transactions and requires subrecipients to show evidence that measures are in place to ensure contractors are performing as expected and in accordance with contractual agreements.

J.

INDIRECT COSTS



REQUIREMENT SUMMARY

An SEA shall ensure that indirect costs are only charged at the correct indirect cost rate. An indirect cost is a cost that is incurred for the benefit of the entire organization.

Uniform Guidance 2 C.F.R. §200.414

EDGAR 34 C.F.R. §76.560-569



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE completes quarterly calculations to determine the allowable amounts of indirect costs that can be recaptured based on the actual expenditures charged by IDOE to each Federal program. While IDOE does not currently have an approved indirect cost rate agreement, IDOE sought and received an extension of their previous rate from the Department.

To ensure that subrecipients are correctly charging indirect costs, IDOE requires subrecipients to include anticipated indirect cost charges for each program in the proposed budgets submitted as part of subaward applications. During the subaward application review, IDOE program staff evaluates proposed indirect cost charges against approved indirect cost rates to ensure accurate charges.

K.

TRANSPARENCY ACT REPORTING



REQUIREMENT SUMMARY

An SEA is required to report information identifying subrecipients (name, address, DUNS number) and subawards (CFDA number, award number, title) if, at any point during the award period, the SEA subawards more than \$25,000 in program funds (cumulatively) to any single subrecipient.

Reporting Subaward and Executive Compensation Information 2 C.F.R. Part 170, §170.220(a), §170 Appendix A, and 25 Appendix A

Uniform Guidance 2 C.F.R. §200.300(b)



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE's FFATA reporting is completed by the agency's Office of Finance and Operations, with controllers and account managers sharing responsibilities for compiling needed subaward data and submitting required reports. IDOE account managers are responsible for collecting subaward data from the agency's financial management system, preparing FFATA reporting template spreadsheets, and, following review and approval from the controller, submission of the reports to the FFATA Subaward Reporting System (FSRS). Under IDOE's procedures, no FFATA reports can be submitted to the FSRS without controller review and approval. Once FFATA reports are submitted to FSRS, a controller must access USASpending.gov to verify that reported subaward information is complete, accurate, and accessible. Satisfactory verification is then recorded in IDOE's FFATA tracking spreadsheet within the accounting system.

To minimize reporting issues caused by missing or inactive DUNS numbers, IDOE requires subrecipients to submit an active DUNS number as part of the subgrant application. In addition, IDOE provides guidance to LEAs around the requirement that an LEA must maintain an active DUNS number, and also includes this requirement in periodic LEA training.

L.

CHARTER SCHOOL AUTHORIZATION AND OVERSIGHT



REQUIREMENT SUMMARY

The SEA provides information on OSS programs (i.e., allocations; applications; and requirements, including requirements for proper disposition of equipment and property) to all charter schools and LEAs and Charter Management Organizations (CMOs) or Education Management Organizations (EMOs) that oversee charter schools, has established internal controls related to the charter schools' relationships with their CMOs/EMOs, and has clear procedures that are systematically monitored for orderly closure, where applicable.

ESEA §1122(c) and 1125A(g)(3)

EDGAR 34 C.F.R. §74.42, §74.45-46, §74.48, §75.525(a), §75.525(b), and §80.36(b)

Uniform Guidance 2 C.F.R. §200.318(c)

Final Audit Report: ED-OIG/A02M0012



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

In the State of Indiana, charter schools operate as independent charter school LEAs. IDOE communicates program requirements, program guidance, and other information related to administration of Federal programs to charter school LEAs through weekly messages from the State Superintendent and through quarterly meetings with charter school authorizers.

N.

BUDGETING AND ACTIVITIES



REQUIREMENT SUMMARY

An SEA and its subrecipients can only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

Uniform Guidance 2 C.F.R. §200.403-408 and §200.420-475

EDGAR 34 C.F.R. §76.530



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE requires LEAs to outline planned expenditures in their LEA application, which are reviewed for compliance by IDOE staff. IDOE also requires LEAs to submit program budget amendment requests, which are also reviewed and approved by IDOE staff. Guidance is provided to LEAs on general principles regarding allowable use of funds, in both video and slide presentation format.

Q.

COMPARABILITY



REQUIREMENT SUMMARY

The SEA may only provide Title I, Part A funds to an LEA if State and local funds will be used in schools served by Federal programs to provide services that, on the whole, are at least comparable to services in schools that are not receiving Title I funds.

ESEA §1120A(c)



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE requires LEAs to develop procedures for compliance with comparability and assesses comparability annually. LEAs are also required to submit their comparability determinations online once every two years, according to an established cohort schedule. IDOE requires each LEA to use current year enrollment and staffing data to calculate comparability, with LEAs required to use data gathered from a single date, which must be no later than October 1. When an LEA is subject to IDOE review for comparability, the comparability reports are required to be submitted to IDOE by October 15. IDOE staff generally complete comparability reviews within 30 days of receiving the reports and provide feedback to LEAs regarding comparability determinations shortly thereafter. If any LEAs are found to have failed to demonstrate comparability, IDOE requires the LEA to make corrections and staff adjustments in a timely manner to meet comparability requirements, and must submit documentation evidencing the changes, as well as a revised comparability report demonstrating compliance with requirements.

To facilitate comparability calculations, IDOE provides LEAs with a template for entering staffing, enrollment, and financial data for LEAs and which can be used to calculate comparability, as well as guidance and instructions regarding submission of the annual comparability report. During the comparability review process, IDOE requires LEAs to submit its comparability calculations, with the supporting documentation for the calculations subject to review during subrecipient monitoring. IDOE also assigns program contacts to each LEA to provide assistance regarding the completion of comparability calculations and submission of comparability reports.

R.

SUBRECIPIENT MONITORING



REQUIREMENT SUMMARY

An SEA shall monitor local educational agencies (LEAs) and any other entities, including external providers, receiving Federal funds from programs covered in the Consolidated State Plan to ensure that performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Uniform Guidance 2 C.F.R. §200.331(d)



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE selects higher-risk LEAs annually for monitoring based on preselected risk criteria, namely application quality, fund management, IDOE monitoring findings, and monitoring history. IDOE uses one consolidated monitoring approach for programmatic monitoring and another consolidated monitoring approach for fiscal monitoring, carried out with on-site visits or desk monitoring. IDOE's monitoring is a document based review supplemented by interviews, as needed, and is conducted by IDOE's Office of Title Grants and Support and the finance office. For FY 2016-17, IDOE carried out programmatic monitoring for approximately 10 percent of its LEAs and fiscal monitoring for approximately 40 percent of its LEAs, with 5-9 on-site visits in each category. LEAs determined to have deficiencies are required to submit corrective actions to the IDOE for review and approval.

S.

SUPPLEMENT NOT SUPPLANT



REQUIREMENT SUMMARY

The State and its subgrantees must ensure that funds from the Title I, Part A, Title II, Part A and Title III, Part A programs are used to supplement not supplant State and local funds (as well as other Federal funds for the Title III, Part A program).

ESEA §1114(a)(2)(B), §1120A(b), §2113(f), §2123(b), and §3115(g)

EDGAR 34 C.F.R. §200.79



DESCRIPTION OF SATISFACTORY IMPLEMENTATION

IDOE reviews supplement not supplant requirements during both the subgrant application review process and during fiscal and program monitoring. IDOE provides training to their staff on supplement not supplant requirements. Program staff check if expenditures are in compliance with supplement not supplant requirements and as part of the review process, LEAs may be required to respond to additional questions or provide supporting documentation for specific expenditures. If IDOE determines that an LEA or school has failed to comply with the supplement not supplanting requirements IDOE typically requires payback of funds to the applicable program, provided the award's period of availability is open. If program funds can be applied to other compliant expenditures, LEAs are required to submit an amendment reflecting changes in budgeted funds.

Additionally, IDOE works within each program to apply the supplement not supplant requirements specific to the program. IDOE highlighted their attention to the civil rights requirements within Title III, Part A as an area of training and focus for reviews.

W.

DATA QUALITY**REQUIREMENT SUMMARY**

An SEA is required to have appropriate procedures in place to ensure that the data reported to the public and the Department are high quality (i.e., timely, complete, accurate, valid, and reliable).

ESEA §1111(h) (4)

Government Accountability Office's "Standards for Internal Control in the Federal Government" (GAO Green Book)

Uniform Guidance 2 CFR 200.303 and 2 CFR 200.328(b)

OMB Circular A-133 Compliance Supplement: Department of Education Cross-cutting Section

Final Audit Report: ED-OIG/A0600001

**DESCRIPTION OF SATISFACTORY IMPLEMENTATION**

IDOE has four support specialists and a support center that LEAs can contact regarding data quality issues. In addition, IDOE requires LEAs to review and certify data submissions, has a quality assurance process and built in validations, and ties timely and accurate submission of data to accreditation through IDOE's annual accreditation process.

SECTION V

Met Requirements with Recommendation

F.

RECORDS AND INFORMATION MANAGEMENT



REQUIREMENT SUMMARY

An SEA shall keep records that fully show the amount of funds under a grant award or subgrant, how the SEA used the funds, the total costs of Federally supported projects, the share of costs provided from other sources, records to show compliance with program requirements, and any other records needed to facilitate an effective audit. An SEA shall also take reasonable measures to safeguard and protect personally identifiable information (PII). PII is information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual

Uniform Guidance 2 C.F.R. 200.79, 200.303(e), §200.333, §200.336(a)

EDGAR 34 C.F.R. §76.730-731



ISSUE

Prior to the review, IDOE provided the Department with documentation describing the agency's data collection practices and a link to the FERPA notice on its website. However, IDOE was unable to provide documentation containing details related to the tools and strategies the SEA uses to protect personally identifiable information (PII) that is collected, or produce other policies pertaining to student privacy. In addition, when describing its general information security procedures, IDOE indicated that the Indiana Office of Technology (IOT) is primarily responsible for the State's information security measures and network monitoring. While IOT may be responsible for much of the information security in the State, IDOE should have policies or procedures that demonstrate how it protects the PII in its possession. Without documented policies or procedures that detail how the SEA staff must protect PII and work to ensure the privacy of student information, the PII of SEA personnel, students, and teachers could be compromised.



RECOMMENDATION

The Department recommends that IDOE adopt policies and procedures that outline how IDOE and statewide information security measures protect PII from any potential PII vulnerabilities.

G.

EQUIPMENT MANAGEMENT



ISSUE

When IDOE purchases equipment using Federal funds, items received are added to the Statewide accounting system's asset inventory system. This system maintains records of each item's assigned asset identification number, acquisition date, funding source, physical location, assigned item custodian (responsible agency employee), and a brief description of the item. Under State equipment management policies, IDOE is required to annually complete and document a physical inventory of all items within the SEA's purview, including items purchased with Federal funds.

While IDOE's equipment listing and inventory processes provide reasonable assurance that the SEA maintains a baseline level of control for all items, IDOE noted during the review that it does not utilize any additional levels of control or protection for vulnerable assets – items that are mobile, high value, or otherwise at risk of misappropriation. Though such controls are not mandated under Federal requirements, the failure to take such measures could result in the loss of items that are purchased with Federal funds and the need to expend further funds to replace them.



RECOMMENDATION

The Department recommends that IDOE develop enhanced inventory control procedures for vulnerable assets – those assets that are of high value, mobile, or that would otherwise be a greater risk of theft, loss, or damage. These procedures could include more frequent inventorying, maintaining independent inventory listings, requiring additional or unique tagging of items, enhancing or providing additional security during storage of the items, or other measures.

REQUIREMENT SUMMARY

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

Uniform Guidance 2 C.F.R. §200.313-314

GAO Green Book Principle 10.03

T.

EQUITABLE SERVICES



REQUIREMENT SUMMARY

An SEA shall ensure that LEAs use Federal funds to provide benefits to eligible children enrolled in private schools and to ensure that teachers and families of participating private school children participate on an equitable basis.

ESEA §9501

EDGAR 34 C.F.R. 76.661, 200.62-67, 299.6, and 299.9



ISSUE

IDOE provided documentation demonstrating its process to ensure that, prior to submitting subrecipient applications, LEAs engage in timely and meaningful consultation with private schools for Titles I, II and III. Documentation also was provided showing that IDOE's LEA application forms for covered programs require the LEA to include a budget with line items of planned expenditures for equitable services for Titles I, Part A and Title III, and a description of planned activities for equitable services for Title II, Part A. IDOE also provided an on-site monitoring protocol for its 2016-17 programmatic monitoring that addresses equitable services.

Though IDOE's on-site monitoring protocol addresses whether the LEA provides ongoing management and oversight of covered programs in non-public schools and appropriate use of equipment in private schools, it does not explicitly address requirements that funds are used only for allowable activities under each of the covered programs and that program funds are only used to benefit eligible students rather than the private school as a whole.



RECOMMENDATION

The Department recommends that IDOE review and revise, as appropriate based on the review, its on-site monitoring protocol to ensure that it adequately addresses requirements that funds are used only for allowable activities under each of the covered programs and that program funds are only used to benefit eligible students and teachers rather than the private school as a whole.

The Department also recommends that IDOE review and revise, as appropriate based on the review, its desk monitoring protocol to ensure adequately addresses requirements related to the provision of equitable services under the covered programs.

U.

LEA SUPPORT AND GUIDANCE



REQUIREMENT SUMMARY

An SEA shall have procedures for providing technical assistance and evaluating how project funds were spent, if they were spent in compliance with statutes and regulations, and if expected outcomes were achieved as a result of spending.

EDGAR 34 CFR 76.770



ISSUE

IDOE regularly solicits input from LEAs regarding technical assistance topics. For instance, as part of the registration process for the regional Federal programs workshops for Title I, Title II, and Title III administrators, program administrators are asked to submit their self-identified areas of need and concerns. This type of feedback from LEAs helps IDOE determine technical assistance events, such as the four regional Federal programs workshops for Title I, Title II, and Title III administrators conducted by IDOE that focused on changes under ESSA and collaboration and coordination of funds.

IDOE also shares guidance through its secure Learning Connection website and indicated it evaluates the achievement of expected grant outcomes through the grant application process. However, among the program application templates, only the SIG application requires the submission of outcome data (overall achievement indicators and leading indicators) and none of the program applications allow IDOE to assess if expected outcomes were achieved as a result of spending.



RECOMMENDATION

The Department recommends that IDOE consider identifying a method for regularly evaluating whether Federal funds are enabling LEAs to provide all children significant opportunity to receive a fair, equitable, and high-quality education. Such a system, if implemented, could help IDOE more efficiently deploy services and resources to LEAs, in particular to those that are less effective at providing a fair, equitable, and high-quality education to all children.

SECTION VI

Action Required

B.

PERIOD OF AVAILABILITY AND CARRYOVER

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REQUIREMENT SUMMARY

The SEA may only charge a grant program for allowable costs incurred during the period of availability and any pre-award costs that have been authorized by the Department. Unless the Department authorizes an extension, the SEA shall liquidate all obligation incurred under the award not later than 90 calendar days after the end date of the performance period. If the SEA fails to obligate all funds by the end of the award year, it can "carryover" the remaining funds for a period of one additional fiscal year. Any funds not obligated by the end of the carryover period shall be returned by the SEA to the Federal government as an unobligated balance.

Uniform Guidance 2 C.F.R. §200.309 and §200.343(b)

EDGAR 34 C.F.R. §76.707 and §76.709



ISSUE

Under Uniform Guidance §200.343(b), grant recipients must liquidate all obligations incurred under a Federal award no later than 90 calendar days after the end date of the period of availability. (2 C.F.R. 200.343(b)). While an SEA can impose reasonable limitations on the amount of time permitted for liquidation of obligations to allow for the processing and disbursement of LEA payment requests by the SEA, such limitations may not excessively restrict the amount of time provided to LEAs to request payments and liquidate obligations; an SEA must allow for a liquidation period as close to the 90 days noted in the Uniform Guidance as is administratively feasible.

During the review, IDOE noted that, for the Title I, Part A program, the final date for LEAs to request payments to liquidate obligations made during the 27 month period of availability is October 15th, which is just 15 days after the end of the period of availability on September 30th. IDOE acknowledged that the Title II, Part A and Title III, Part A programs had final payment request dates in December, closer to the 90 days allowed under the Uniform Guidance. However, the SEA restricts the Title I liquidation period to determine whether there were any excess funds after the expiration of the grant.



REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with

evidence that it has amended its period of availability and liquidation period policies and procedures to allow for a liquidation period as close to the 90 days as is administratively feasible and has communicated in writing the policy changes to LEAs.

C.

AUDIT REQUIREMENTS



REQUIREMENT SUMMARY

An SEA is responsible for both resolving the audit findings of subrecipients and for conducting audit follow-up activities and corrective actions for findings from the SEA's yearly Single Audit. An SEA is also required to ensure that subrecipients who meet the audit threshold are audited and the audits are reported according to established timelines.

Uniform Guidance 2 C.F.R. §200.303(d)(2), §200.331(d)(3), §200.331(f), §200.511(a), §200.512, and §200.521(c)



ISSUE

Under Uniform Guidance §200.501, a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year. (2 C.F.R. 200.501) However, under the Uniform Guidance §200.504, a state, local government, or Indian tribe that is required by constitution or statute, in effect on January 1, 1987, to undergo its audits less frequently than annually, is permitted to undergo its audits biennially. (2 C.F.R. 200.504) An existing Indiana statute (IC 5-11-1-259d) allows for school corporations to be audited biennially. Additionally, under Uniform Guidance §200.512(a)(1), an audit "must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period." (2 C.F.R. 200.512(a)(1)). Because Indiana school districts are audited biennially, under the Uniform Guidance requirements the audit reports should be submitted either 30 calendar days after the receipt of the auditor's report or nine months after the end of the two year audit period, whichever comes first.

IDOE explained that a separate State agency, the Indiana State Board of Accounts (SBOA), has been delegated the responsibility for conducting subrecipient audits, though the SBOA has regularly failed to timely conduct audits every two years as required by Indiana Statute and the Uniform Guidance. One LEA stated that SBOA had not audited the district during the last three fiscal years, and SBOA was currently auditing for fiscal years 2014 & 2015, in August 2017. An LEA also stated that no communication has been given about a timeline for when the next audit will take place.

Following the review, IDOE submitted audit reports to the Department that were completed and submitted beyond the timeline required by the Uniform Guidance. In one report, an LEA was audited for the period of July 1, 2014 to June 30, 2016, and the report was not filed until April 2018. Another LEA was audited for the period of July 1, 2013 to June 30, 2015, and the report was not submitted until March 2018. In both of these instances, the report was submitted beyond nine

months from the end of the audit period.

While a State may elect to designate audit responsibilities across State agencies to one, single agency in the State, IDOE, as the grantee, is ultimately responsible for ensuring that requirements attached to grants are fulfilled when it accepts Federal grant funds, including requirements for the timely submission of required audits.



REQUIRED ACTION

Within 30 days of receiving this report IDOE must provide a plan for ensuring subrecipient audits will be conducted in accordance with State and Federal requirements, and audit reports will be timely submitted within the timeframe required by the Uniform Guidance, either by SBOA or by an independent auditor. This plan should clarify the steps that IDOE will take to verify that all LEAs are being audited in accordance with expected timelines, and outline the steps to be taken where SBOA fails to conduct and complete required LEA audits (including potentially requiring LEAs to obtain audits from independent auditors).

D.

INTERNAL CONTROLS



REQUIREMENT SUMMARY

The SEA shall establish and maintain a system of effective internal controls over Federal awards that provides reasonable assurance that the SEA is managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards. These internal controls should be in accordance with guidance stated in the “Standards of Internal Control in the Federal Government” (GAO Green Book) or the “Internal Controls Integrated Framework” (Treadway Commission).

Uniform Guidance 2 C.F.R. §200.303



ISSUE

Under Uniform Guidance §200.303, an SEA must establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing Federal awards in compliance with all applicable statutes, regulations, and the terms and conditions of Federal awards (2 C.F.R. 200.303(a)). The internal controls framework utilized by the entity should be in compliance with either the guidance in the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States (GAO Green Book) or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). A key element of both internal controls frameworks is a process for systematically identifying the risks affecting the operations of an organization.

During the review, IDOE acknowledged that it did not currently have an internal risk assessment process in place that would allow for periodic analysis and identification of potential risks that could impact the agency’s ability to achieve its objectives or meet requirements. IDOE noted that the agency had recently contracted with an internal auditor, part of whose duties would be to complete such risk assessments. While the contract had been initiated by the time of the review, the risk assessment process had not yet been initiated or completed. Without a process to conduct regular risk assessments, IDOE would be unable to identify potential issues that could impact the effectiveness, efficiency and success of the operations of the agency, and would be unable to appropriately target needed control activities to address or mitigate existing risks.



REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with evidence that the contracted internal auditor has performed an initial internal risk assessment of the agency (or at least one of the agency’s subcomponents). If the

internal auditor has not yet performed such a risk assessment, IDOE must provide a work plan for the internal auditor or some other documentation that would serve as evidence that the internal auditor would be conducting such assessments during the upcoming fiscal year (including sample risk assessment tools or frameworks if available).

M.

RESERVATIONS AND CONSOLIDATION



REQUIREMENT SUMMARY

The SEA shall ensure that the amount of program funds reserved for administration and other State activities does not exceed statutory limits for each program. SEAs are permitted to consolidate the administrative set-asides from several ESEA programs (Title I, Title IIA, Migrant Education Program, Negligent and Delinquent Youth Program, Rural and Low Income Schools Program, and the 21st Century Community Learning Centers Program) in order to administer them collectively.

ESEA §1003(a), §1003(g)(8), §1004(a)(1), §2113(c), §2113(d), §3111(b)(3), and §9201(a)

EDGAR 34 C.F.R. 299.4



ISSUE

ESEA sections 1003(g)(8), 1004(a)(1), 2113(c), 2113(d), 3111(b) and 9201 require an SEA to ensure that the amount of program funds reserved for administration and other State activities does not exceed statutory limits for each program. IDOE indicated for Title I, Part A and Title II, Part A its procedures for reservations and set-asides are based on communication they receive from the Department that specifies allowable amounts. IDOE indicated that it does not consolidate its administrative set-aside for the covered programs or set-aside state activities funds for Title I. IDOE also indicated that once set-asides are determined, its controllers set up a budget for each grant and in ledger, code and track expenditures and reconcile the ledger bi-weekly.

However, IDOE provided limited documentation for addressing the requirement, and the documentation provided, along with interview responses during the review, did not adequately demonstrate the procedures IDOE has in place to ensure that the amount of program funds reserved for administration and other State activities for each covered program is both calculated correctly and does not exceed statutory limits for the program.



REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with documentation regarding its procedures for ensure that the amount of program funds reserved for each covered program for administration and other State activities does not exceed statutory limits for each covered program. Specifically, IDOE must provide:

1. Documentation of the amounts set aside for 2015-2016 for the SEA's administrative set-aside and State activities set-aside for each covered program.

2. Documentation of the process IDOE uses to calculate the administrative and State activities reservations for each of the covered programs, including the specific controls in place to ensure that reservations are both calculated correctly and do not exceed statutory limits.
3. Documentation of how IDOE tracks the fund balances for its administrative and State activities reservations during the award period for each of the covered programs to ensure that it does not expend excess funds.

O.

ALLOCATIONS



REQUIREMENT SUMMARY

SEAs shall ensure that, when subawarding funds to LEAs or other subrecipients, it makes subawards in accordance with applicable statutory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients).

ESEA §1124, §1124A, §1125, §1126(b), §2121, §2122(a), §2132, §3111(b) (1), §3114, §3116(a), §1003(g) (5), and §1003(g) (7)

EDGAR 34 C.F.R. §76.50-51, §76.300, and §76.789



ISSUE

Under ESEA and EDGAR requirements, an SEA must ensure that, when subawarding funds to LEAs or other subrecipients, it makes subgrants in accordance with applicable statutory requirements. As a result of an IDOE Memorandum of Agreement with the Department, IDOE is using a model from the Department to calculate subawards for Title I, Part A. Regarding IDOE's process for calculating subawards for Title II, Part A and Title III, Part A, it was unclear from information provided during monitoring how IDOE calculates subawards and verifies the calculations.

Regarding whether the SEA's subrecipient award notice for each of the covered programs includes certain items listed in the protocol, IDOE subrecipient awards documents were missing several items, specifically:

- Subrecipient Unique Entity Identifier/DUNS number: Title I, II, III, SIG
- Federal Award Identification Number (FAIN): Title I, III
- Federal award date: Title I, II, III, SIG
- Period of performance start and end date: Title I, SIG
- Amount of Federal funds obligated through the award notice: Title II
- Total amount of Federal funds obligated to the subrecipient by the SEA: Title II
- Total amount of Federal award committed to the subrecipient: Title II
- Federal award project description: Title I, II, III, SIG
- Notice that the award originated from ED: Title III-unclear
- Indirect Cost Rate for the award: Title I, II, III, SIG



REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with:

1. For FY 2018, either documentation that shows IDOE subaward calculations or documentation that lists the steps and procedures IDOE followed to calculate subawards and verify the calculations for Title II and Title III;
2. A plan to ensure that the SEA's subrecipient award notices for each of the covered programs includes the required items for all awards for the next and all other future fiscal year awards.

P.

MAINTENANCE OF EFFORT



REQUIREMENT SUMMARY

An SEA shall ensure that each LEA shall have an amount of funding not less than 90% of the amount available the preceding year.

ESEA §9521

EDGAR 34 C.F.R. 299



ISSUE

ESEA section 9521 and EDGAR 34 C.F.R. 299 require an SEA to ensure that each LEA shall have an amount of funding not less than 90 percent of the amount available the preceding year. IDOE demonstrated that it has procedures in place to ensure that each LEA shall have an amount of funding not less than 90 percent of the amount available the preceding year. IDOE performs maintenance of effort (MOE) calculations for its LEAs. The IDOE Title I Fiscal Handbook, 2015-2016 briefly explains MOE requirements for LEAs. Other supporting documentation explains the fiscal year (FY) financial data used to calculate MOE and its collection, directions to LEAs on what to include, and the process the IDOE uses to calculate LEA MOE and determine whether LEAs are in compliance with MOE requirements.

However, IDOE does not count the following expenditures in its MOE calculations: (1) summer school (expenditure codes: 14100, 14200 and 14300), and (2) certain transportation costs (expenditure codes 27500-27910). These expenditures should be included in IDOE's MOE calculations.



REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with updated documentation regarding process the IDOE uses to calculate LEA MOE and determine whether LEAs are in compliance with MOE requirements (e.g., regarding the financial data IDOE uses to calculate MOE, IDOE's collection of such data, and directions to LEAs on what to include). Specifically, this documentation must demonstrate how IDOE will include all correct expenditures in its next round of MOE calculations for its LEAs and in other subsequent years.

V.

TRANSPARENCY AND DATA REPORTING



ISSUE

Under ESEA sections 1003(f) and 1111(h)(1), an SEA and its LEAs are required to prepare and annually disseminate report cards that include all required elements to the public in a timely manner.

A review of IDOE's State report card for 2015-16 for ESEA Title I purposes showed that IDOE does not have in place procedures to ensure that it reports all required federal program data. IDOE's State report card did not include:

- Information on student achievement on State academic assessments in reading/language arts and mathematics at each proficiency level for the all students group and each all subgroup of students;
- Comparison of the actual achievement levels of each subgroup of students compared to the State's annual measureable objectives for each required assessment;
- Percentage of students assessed for each required assessment for the all students group and each all subgroup of students;
- Four-year adjusted cohort graduation rates for each required subgroups of students;
- Names and numbers of schools in the State assigned a federal accountability status of schools (e.g., priority or focus school status);
- Information (in the aggregate and disaggregated by high poverty compared to low-poverty schools) on the professional qualifications of teachers in the State, including the number and percentage of teachers teaching with emergency or provisional credentials; or,
- Results on the State data for reading/language arts and mathematics in grades 4 and 8 from the National Assessment of Educational Progress, compared to the national average of such results.

In addition, review of an LEA report card showed that IDOE is not ensuring that all LEAs in the State report all required federal program data.

REQUIREMENT SUMMARY

An SEA and its LEAs are required to prepare and annually disseminate report cards that include all required elements to the public in a timely manner.

ESEA §1003(f) and §1111(h)(1)

Title I Regulations 34 C.F.R. §200.11, §200.19(b)

REQUIRED ACTION

Within 30 days of receiving this report, IDOE must provide the Department with a plan to: (1) publish a State report card for school year (SY) 2016-2017 that includes all required federal program data no later than November 1, 2018; (2) publish a State report card for SY 2017-2018 that includes all required federal program data; (3) implement procedures IDOE will use to ensure that for report cards for 2017-2018 and future years the IDOE collects and reports all required federal program data in accordance with established timelines; and (4) include in the plan:

- A list of all data elements the IDOE will report for SY 2017-18 and future years for required Federal programs reporting and that the IDOE will require LEAs to report for these years;
- Procedures to ensure IDOE annually collects all required Federal program data in accordance with established timelines;
- Procedures to ensure that all required Federal program data are reported annually;
- Procedures to ensure that all required Federal program data are reported in an understandable and uniform format;
- Procedures to mitigate against the failing to include a required report card data element or reporting in a way that varied from requirements, posting incomplete data, or reporting in a way that varies from requirements;
- Milestones and a timeline for publishing a State report card for:
 - SY 2016-2017 that includes all required Federal program data no later than November 1, 2018
 - SY 2017-2018 that includes all required Federal program data; and,
- Staff responsible for each of the above.

Within 30 days of receiving this report, IDOE also must provide the Department with a plan to ensure that all LEAs in the State report all required Federal program data. In this plan, IDOE also must identify policies and procedures it will implement beyond those in place at the time LEA report card were found to not include all required data.