

# Louisiana Performance Review Report FY 2018

2 12 2019

**Commendations**

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**Met Requirements**

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20

**Recommendations**

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2

**Action Required**

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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.<sup>1</sup> 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 SEAs in administering and leveraging the grant programs above, focusing on the State educational agencies' (SEAs') quality of implementation while continually reducing the burden of the United States Department of Education's (the Department's) 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 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 July 16 – July 20, 2018, OSS review of the Louisiana Department of Education (LDOE'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:

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<sup>1</sup> In January 2019, the Office of Elementary and Secondary Education reorganized. As a result, the newly created Office for School Support and Accountability (OSSA) assumed program administration responsibilities previously held by the OSS. Because this report occurred prior to the reorganization, OSS is used throughout this report.

2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the ESEA, as amended by the ESSA, and, where applicable, NCLB. 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.<sup>2</sup>

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<sup>2</sup> To ensure that the OSS performance review process did not interfere with an SEA's transition to the ESSA requirements, in fiscal years (FYs) 2016 and 2017 the OSS reviewed for compliance fiscal and select program requirements applicable to covered programs under NCLB and ESSA, as well as the uniform administrative requirements and general management systems of SEAs. The number of program requirements under review increased in subsequent years and will result in a comprehensive review of fiscal and program requirements in FY 2019. Because this report of FY 2018 summarizes the results of a non-comprehensive set of ESSA and, where applicable, NCLB 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. In addition, as part of the FY 2018 Performance Review, the OSS asked Louisiana to complete a self-assessment and provide supporting documentation on the State's implementation of a number of accountability-related requirements. Recognizing that many States were not yet implementing their new accountability systems in alignment with new requirements under the ESEA, as amended by ESSA, or their approved State Plans in the 2017-2018 school year, the OSS only reviewed sections of the self-assessment and documentation that related to requirements that were applicable.

## **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 FY 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.

## State Overview<sup>3</sup>



### 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:	718,711	Limited-English Proficiency: <sup>4</sup>	3%
In Title I Schools: <sup>5</sup>	63%	Eligible for Free & Reduced Lunch:	58%



### RACIAL/ETHNIC BACKGROUND (%)

White:	45.5	Asian or Pacific Islander:	1.5
Hispanic:	5.9	American Indian/Alaskan Native:	0.7
Black:	44.2	Native Hawaiian/Other Pacific Islander:	0.1



### SCHOOL & LOCAL EDUCATIONAL AGENCY (LEA) CHARACTERISTICS

School Districts:	138	FTE Teachers:	58,469
Schools:	1,394	Per-Pupil Expenditures: <sup>6</sup>	\$10,853
Charter Schools:	138		



### FEDERAL FUNDING<sup>7</sup>

Total:	\$375,439,403	Title III, Part A:	\$3,367,647
Title I, Part A:	\$316,392,176	SIG <sup>8</sup> :	\$9,392,968
Title II, Part A:	\$46,286,612		

<sup>3</sup> Data Source: The Department, CCD, 2015-2016 school year, unless otherwise noted (see <http://eddataexpress.ed.gov/> and <http://nces.ed.gov/ccd/elsi/> for additional information).

<sup>4</sup> Data from 2014-2015.

<sup>5</sup> 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 2014-2015.

<sup>6</sup> Data Source: The Department, NCES, CCD, "National Public Education Financial Survey (State Fiscal)", 2013-2014 (FY 2014), v.1a. (see <http://nces.ed.gov/ccd/elsi/> for additional information).

<sup>7</sup> FY 2017 funds included above are from OSS administered programs that allocate funds to States using a statutory formula. The totals do not reflect all Department funds that flow to a State. States and other entities may also receive funds from grants that are awarded on a competitive basis.

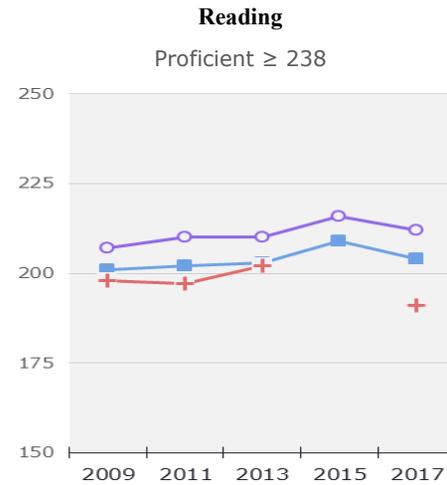
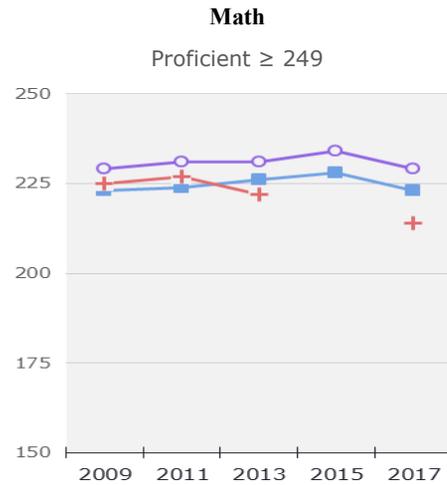
<sup>8</sup> FY 2015

## NAEP Average Scale Scores by Grade & Year

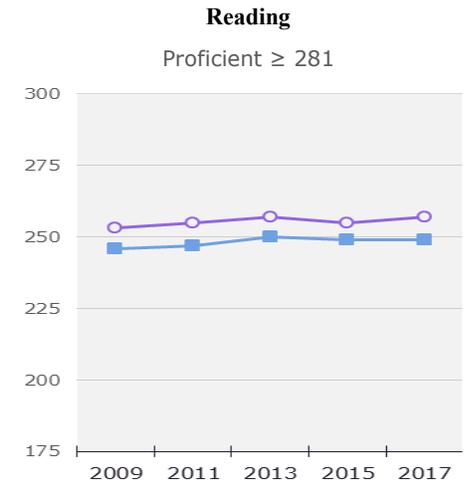
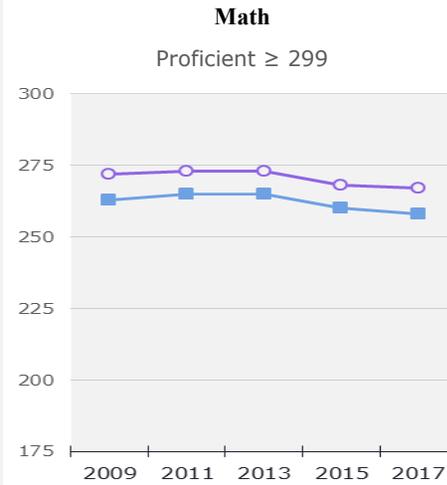
The National Assessment of Educational Progress (NAEP) is the largest nationally representative and continuing assessment of what America's students know. The NAEP mathematics and reading scales range from 0–500.

- All
- Low-income students
- ✚ EL students

### Grade 4



### Grade 8



	All	Low-Income	EL
2009	229	223	225
2011	231	224	227
2013	231	226	222
2015	234	228	✚ <sup>9</sup>
2017	229	223	214

	All	Low-Income	EL
2009	207	201	198
2011	210	202	197
2013	210	203	202
2015	216	209	✚ <sup>10</sup>
2017	212	204	191

	All	Low-Income	EL <sup>11</sup>
2009	272	263	✚
2011	273	265	✚
2013	273	265	✚
2015	268	260	✚
2017	267	258	✚

	All	Low-Income	EL <sup>12</sup>
2009	253	246	✚
2011	255	247	✚
2013	257	250	✚
2015	255	249	✚
2017	257	249	✚

<sup>9</sup> Reporting standards not met.

<sup>10</sup> Reporting standards not met.

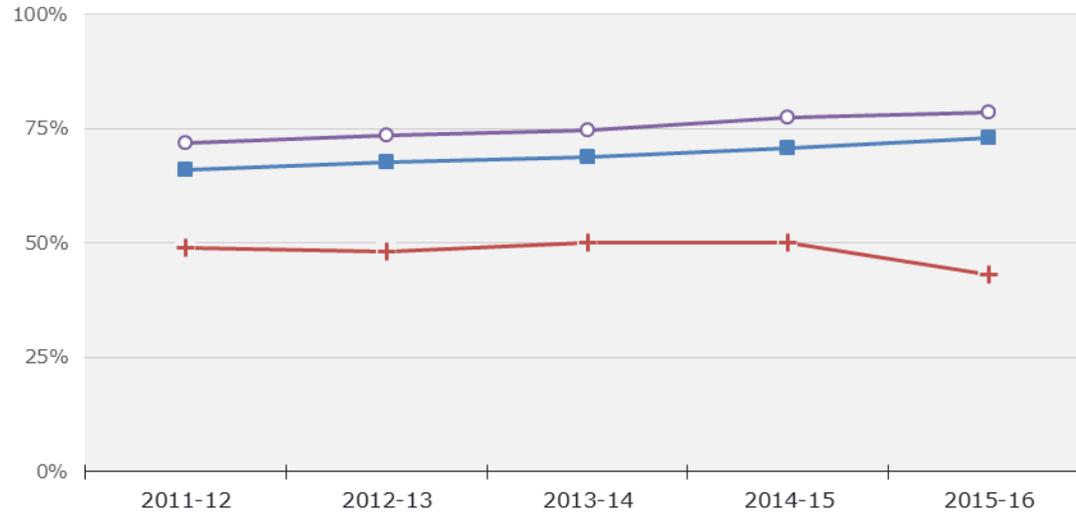
<sup>11</sup> Reporting standards not met.

<sup>12</sup> 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	72.0%	66.0%	49.0%
2012-13	73.5%	67.7	48.0%
2013-14	74.6%	68.8%	50.0%
2014-15	77.5%	70.8%	50.0%
2015-16	78.6%	72.9%	43%

## SECTION II

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# Grant Administration and Fiscal Management Evaluation

<b>Dates of Review</b>	July 16 – July 20, 2018
<b>Reviewers</b>	Brenda Calderon (Office of State Support) Jameel Scott (Office of State Support) Elizabeth Witt (Office of State Support) Shane Morrissey (Management Support Unit)
<b>LEA Participants</b>	Monroe City School District (Monroe, LA) Arise Academy (New Orleans, LA)
<b>Current Grant Conditions</b>	<p>Title I, Part A:</p> <ul style="list-style-type: none"> <li>Louisiana must provide the evidence needed for review and approval of the State’s standards and assessment system under section 1111(b)(1) and (3) of the (ESEA), as amended by NCLB, and as continued under section 1111(b)(1) and (2) of the ESSA as noted in the letter on April 13, 2018.</li> <li>As a result of its failure to fully correct its data reporting for the 2016-2017 school year in the Consolidated State Performance Report (CSPR), Louisiana must submit complete, accurate, and timely Title I, Part A data, including required data on adjusted cohort graduation rate, for the 2017-2018 school year within the CSPR window.</li> </ul> <p>Title II, Part A: None</p> <p>Title III, Part A: None</p> <p>SIG: None</p>
<b>Outstanding Findings</b>	<p>Title I, Part A: None</p> <p>Title II, Part A: None</p> <p>Title III, Part A: None</p> <p>SIG: None</p>
<b>High Risk Status</b>	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	<b>A</b>	●●●●	●●●○
Period of Availability and Carryover	<b>B</b>	●●●●	●○○○
Internal Controls (Control Environment and Control Activities)	<b>C</b>	●●●●	●●●○
Audit Requirements	<b>D</b>	●●●●	●●●○
Records and Information Management	<b>E</b>	●●●●	●●○○
Equipment Management	<b>F</b>	●●●○	●●●○
Personnel	<b>G</b>	●●●○	●●●○
Procurement	<b>H</b>	●●●●	●●●○
Indirect Costs	<b>I</b>	●●●○	●●●○
Charter School Authorization and Oversight	<b>J</b>	●●●●	●●●○
Reservations and Consolidation	<b>K</b>	●●●●	●●●○
Budgeting and Activities	<b>L</b>	●●●●	●●●○
Allocations	<b>M</b>	●●●●	●●●○
Risk Assessment	<b>N</b>	●●●○	●●●○
Subrecipient Monitoring	<b>O</b>	●●●○	●●●●
LEA Support and Guidance	<b>P</b>	●●●●	●●●○
Supplement Not Supplant	<b>Q</b>	●●●○	●●●○
Maintenance of Effort (MOE)	<b>R</b>	●●●●	●●●○
Comparability	<b>S</b>	●●●○	●●●○
Equitable Services	<b>T</b>	●●●●	●●●○
Data Quality	<b>U</b>	●●●●	●●●○
Transparency and Data Reporting	<b>V</b>	●●●●	●○○○
State Plan	<b>W</b>	●●●●	●●●○

Public School Choice	<b>X</b>		
Indicators	<b>Y</b>		
Annual Meaningful Differentiation	<b>Z</b>		

## SECTION III

# Met Requirements with Commendation

O.

## 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 COMMENDATION

LDOE implements a multi-faceted post-award monitoring process for integrated program monitoring. Under LDOE's monitoring system, every LEA is assessed every year against a set of pre-determined risk indicators to determine which LEAs will receive monitoring and what form the monitoring will take (on-site, desk review, self-assessment). LDOE used quartiles "for ranking and assigning points in order to distribute a set of data into four equal groups. Risk indicators are weighted, assigned points, and ranked on a rubric" (Electronic Grants Management System (eGMS) Fiscal Monitoring User Guide). This rubric is then used as the basis for a report that is provided to each LEA. The report provides information on how each LEA has performed for two consecutive years against a standard set of risk indicators. All LEAs must complete a self-assessment in narrative form and, for some, the self-assessment is all that is required. LEAs that have higher risk scores, however, are subject to additional on-site or desk review. LDOE provides clear instructions to LEAs being monitored on how to prepare for monitoring through guidance instruments and provides technical assistance to LEAs when requested. The Department applauds LDOE's risk indicators and risk report, which provide LEAs with a clear prospective on how and why they are being monitored.

When compliance or performance concerns are identified through monitoring, LDOE has a clear process to ensure that LEAs address and resolve the deficiencies satisfactorily and in a timely manner. Through the eGMS system, LDOE issues a report subsequent to monitoring and allows the LEA 30 days to provide a response. After reviewing the LEA's response, LDOE communicates to the LEA whether or not the issues have been sufficiently addressed, require the submission of additional information, or remain unresolved. LDOE also

informs the LEA's "Network Team," which is a collection of support teams to assist LEAs with improving student outcomes and compliance with regulations, about issues raised in monitoring. The Network Teams provide assistance to LEAs in resolving monitoring findings. If LEAs are unresponsive or do not take appropriate steps to address issues identified during monitoring, LDOE enforces consequences, including posting the LEA's monitoring report publicly on the LDOE website.

## SECTION IV

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# Met Requirements

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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

Budgets in LDOE's eGMS go through five levels of fiscal and programmatic review. Allowability is checked throughout the review process. Additionally, a monthly reconciliation is performed for LDOE's accounts. LEAs are required to demonstrate reconciliation of funds through periodic expense reports. These reports are submitted to LDOE through eGMS on a quarterly basis.

C.

## 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



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE's Bureau of Internal Audit (BIA) is located in the Office of the Superintendent. BIA conducts regular audits within LDOE to determine whether programs have operated in compliance with applicable state and Federal laws and regulations. These audits are also used to determine the quality of program and managerial performance, and the effectiveness of LDOE's internal control structure. A regular risk assessment is undertaken to inform internal audit activities.

D.

## 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)



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE's Consolidated Monitoring (CM) staff receive regular audit reports from the Department of Administration's Bureau of Internal Audit. CM staff review any LEA audit findings, determine a management decision, and develop any necessary corrective action in coordination with relevant LDOE program staff. This information is then relayed to the LEA. CM staff then review requested documents submitted from the LEA to determine if the corrective action has been satisfied. If the corrective action is determined to be sufficient, a closure email is sent to the LEA from CM staff.

F.

## EQUIPMENT MANAGEMENT



### 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

### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE conducts an annual inventory of LDOE's equipment and also requires an annual certification of that inventory process. Additionally, LDOE monitors LEAs to ensure they have sufficient policies and procedures related to equipment and supplies management.

G.

**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**

LDOE has documented procedures for employee evaluations and time and effort reporting, which includes information related to the funding source for an employee's time and effort as well as the percentage of time an employee works under a program activity for a given funding source. The coding on this report is reviewed by a manager at the end of a pay period to ensure an employee's time and effort is accurate.

H.

**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**

Louisiana's Office of State Procurement establishes rules and regulations for agencies throughout the State, including LDOE. The Louisiana Office of State Procurement also maintains a vendor database. LDOE reviews LEA policies and procedures during its monitoring process, as well as a sample of LEA procurement transactions. Additionally, LDOE uses a contractor evaluation form to monitor the work of contractors to ensure that work is performed in accordance with agreements and Federal requirements.

I.

## 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

When the Department sends the indirect cost rate in a letter to LDOE, a copy is sent to LDOE's Appropriation Control Unit. This unit then charges indirect costs as needed to Federal programs using this rate, or according to a special rate allowed in a specific program. When LEA rates are determined by LDOE, they are entered in the eGMS, which shows LEAs the indirect cost rate they are allowed to charge.

J.

## 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 Louisiana, both LDOE and LEAs are charter authorizers. LDOE reviews charter applications that were rejected by LEAs, or that want to open a charter school in a poor-performing LEA. For these applicants, LDOE makes a recommendation to the State board of education for approval or denial of the charter.

When charter schools are set to close, LDOE provides the charter a guidance list of all actions that must be taken prior to closure and holds weekly meetings to verify that necessary steps are taken.

K.

## 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



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

Under ESEA §1003(a), as amended by the Every Student Succeeds Act (ESSA), requires particular reservations for the title programs, which LDOE was not able to provide document evidence that these requirements were met. During the review, LDOE explained its process for making reservations at the State level. After receiving preliminary allocation amounts from the Department, LDOE staff calculates reservation amounts for State administration and State activities. Once calculations are completed, the reservation amounts are reviewed and verified by staff, supervisors, and the Federal Programs Director prior to being entered into eGMS. LDOE uses the full amount from the tables provided by the Department for Title I and Title II, a percentage for Title III.

LDOE noted that it consolidates its administrative reservations for eligible programs. When expending consolidated funds, LDOE applies administration charges against the oldest grant first to ensure that all program reservations are fully used during consolidation. LDOE tracks both its own fund balances and LEA balances by using a monthly reconciliation fund report of its administrative and State activities reservations to ensure that LDOE does not expend excess funds during the award period. A schedule is updated annually to outline how consolidated funding will be used during the FY. To ensure that reserved funds are spent in a timely and correct manner, LDOE staff compares grant expenditures to balances on a regular basis and review current balances during monthly finance meetings. eGMS also uses fund coding to ensure funds are used for allowable cost, to prevent LDOE from making charges to programs in excess of approved and budgeted reservation amounts as well as unallowable activities.

LDOE also provided supporting documentation that described the process they

use to calculate and consolidate reservation amounts, as well as the process used to drawdown administrative funds for the covered programs.

L.

## 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

LDOE uses eGMS to conduct its LEA application review process. LEAs enter detailed budget information, including claims and budget codes (along with other information) into the system. Codes are used to determine allowable uses of funds. Once LEAs submit this information in the eGMS, LDOE staff complete line-item reviews of LEAs' proposed budgets for each program, including a review of the codes. LDOE LEA contacts review each budget item against the LEA's needs assessment and evaluate whether the expenditure is necessary, reasonable, allowable, and allocable to the Federal program. The LEA's proposed program budget goes through five levels of LDOE review before final approval: two fiscal reviews, two programmatic reviews, and one State review. The reviewers provide notes throughout the review, and if the application is denied, the applicant may review the notes to improve its application.

When LEAs submit budget amendments, the whole application is submitted to LDOE, where the LEA's LDOE contacts review each budget amendment request in the same way they reviewed the initial proposed budget.

If the review of any initial proposed budget or budget amendment shows an unnecessary, unreasonable, or unallowable use of funds, LDOE contacts do not approve the item and return the budget to the LEA through eGMS, requesting a rationale for the expenditure and suggestions for correction. LDOE works closely with LEA staff to ensure that approved and amended budgets are aligned with Federal requirements and makes all approved applications publicly available.

M.

## 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



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

Under Uniform Guidance 2 C.F.R. 331(a), an SEA is required to ensure that every subaward includes specific information, including calculations used for Title I, II, and III funds. LDOE described how it manages the subgrant application and allocation process in eGMS. LDOE indicated that the eGMS houses substantial guidance materials for subrecipients to help ensure that they complete all required application materials and submit applications in accordance with required deadlines. LDOE staff conducts regular outreach to provide technical assistance to subrecipients around the application process and program requirements.

To determine subrecipient Title I allocations, LDOE uses processes documented in its “Title I Allocation Methodology” document. Once the calculations are finalized, documented procedures require multiple steps of review to ensure that each subaward allocation is correct and in compliance with applicable requirements. LDOE provide excel spreadsheets, which documented processes for its Title II or Title III allocation processes.

LDOE indicated that sub-allocation calculations are made using formatted calculation tables in eGMS using formulated spreadsheets to enter funding and eligibility data for each LEA in an effort to minimize the potential for human error to result in misallocations.

N.

## 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

LDOE uses risk assessments for each of the covered programs to determine the order and ranking of subrecipients for its performance management system (programmatic and fiscal monitoring). Under LDOE's approach to risk assessment, each individual program annually completes its own risk assessment for all program subrecipients during the SEA's Consolidated Application review process. LDOE uses several sources to determine a LEA's risk including a Comprehensive Annual Financial Report (CAFR), Federal grant funding and expenditure information, academic performance, percentile changes in performance, program compliance, A-133 audit reports, and the last date on which the LEA was previously monitored. The risk levels determine the types of monitoring performed, whether self-assessment, desk review, or on-site monitoring visit.

P.

## 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

### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE provides guidance and technical assistance to LEAs through a variety of methods. Annually, LDOE provides one-on-one support to LEAs using Networks Teams, which consist of coaches and experts across the State who conduct calls, webinars, collaboration events, and one-on-one meetings to benefit the LEAs. Each Network Team is responsible for a number of LEAs in the State. The team works with its assigned LEAs to determine the LEAs' needs and to provide them with technical assistance and guidance. Network Teams work with LEA leaders to outline goals and evaluate the quality of the LEA's implementation of its plans to reach its goals for improving students' academic performance. Additionally, Networks Teams host regular meetings and seminars for LEAs to communicate information and data about where LEAs are excelling and where they need additional work. The SEA also has a Federal programs director who hosts training sessions for all LEAs; these sessions include information on each Federal program, focusing on issues that have come up through communications with LEAs during the year and on changes to program requirements. In addition, LDOE staff regularly communicates program updates, guidance, and best practices to LEAs through a weekly newsletter that is emailed to all LEAs. To ensure that guidance and technical assistance efforts meet LEA needs, LDOE conducts formal surveys and engages in informal discussions with LEA staff regarding questions, issues, or challenges experienced in program implementation.

Q.

## 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

LDOE indicated that it is implementing the supplement not supplant requirements of the ESEA, as amended by ESSA, and intends to have LEA methodologies for Title I in place for the 2018-2019 school year, as required.<sup>13</sup> Currently, LDOE uses both pre-award and post-award checks to ensure that subrecipients use program funds to supplement, rather than supplant State and local funds. During the pre-award process, LDOE reviews proposed program budgets to determine whether any planned expenditures would result in supplanting of State and local funds. Once the budgets are approved and the subgrants are issued, LDOE reviews each submitted reimbursement request to ensure that the actual expenditures align with the approved budget and that the expenditures do not result in supplanting. Finally, LDOE covers supplanting requirements during every on-site review to ensure continued compliance with requirements.

<sup>13</sup> Due to the timing of the review, requirements for supplement, not supplant were evaluated according to requirements outlined in NCLB. The Department provided flexibility to meet the supplement, not supplant requirements for the ESEA as amended by ESSA until the 2018-2019 school year.

(<https://www2.ed.gov/policy/elsec/leg/essa/snstransition126.pdf>)

R.

## 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



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE evaluates LEA compliance with maintenance of effort (MOE) requirements annually during the Consolidated Application review process. LDOE uses an electronic system to perform MOE calculations for all LEAs and maintains internal written procedures for collecting and entering LEA expenditure data into the system. LDOE also provides guidance to LEAs related to MOE requirements largely through the eGMS. When users access the eGMS, they are provided with relevant guidance and technical assistance. LDOE also provides one-on-one training, webinars and conferences on MOE.

When an LEA fails to meet MOE requirements, LDOE provides the LEA with written notification of its status. These notices outline MOE requirements, provide the data used to determine that the LEA failed to meet MOE, notes that an LEA must receive a waiver from the Department or face a reduction in its grant allocations, and outlines the waiver criteria to enable the LEA to determine whether it should apply for a waiver. When LEAs decide to apply for waivers, LDOE assists them in submitting waiver requests to the Department and provides information required for consideration of the waiver requests.

S.

## 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

LDOE has documented procedures for conducting annual compliance checks for comparability. For example, LDOE requires each LEA to use current year enrollment and staffing data when checking for compliance. LDOE 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, LDOE 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, LDOE provides technical assistance on the eGMS site and provides information in their newsletter, as well as providing guidance and instructions regarding submission of the annual comparability report.

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 §1117, §8501

ESEA Regulations 34 C.F.R. 299.6, 34 C.F.R. 299.9

Title I Regulations 34 C.F.R. 200.62-67

EDGAR 34 C.F.R. 76.661



### DESCRIPTION OF SATISFACTORY IMPLEMENTATION

LDOE provides guidance and technical assistance to LEAs regarding the provision of equitable services and has documented procedures for ensuring that LEAs provide equitable services in accordance with requirements. LDOE has an ombudsman who provides technical assistance and guidance to private schools and works with the State's private school counsel. As a part of their applications to LDOE for grant funding, LEAs must upload into eGMS signed assurances from relevant private school officials that consultation has occurred. Without this information, LDOE will return the application to the LEA and require that this information be submitted before funding is released. Additionally, LDOE uses survey data from private schools during monitoring to determine if the services private schools are receiving from LEAs are equitable and are meeting the private schools' needs.

U.

**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**

LDOE provides technical assistance to LEAs regarding data quality through a data quality checklist and several other guides to ensure that data are of high quality. The SEA also hosts monthly data management webinars and includes a data section in its weekly newsletter to LEAs. During the review, LDOE mentioned that it provides targeted outreach to data managers to address data issues. LDOE also has in place an electronic system where data checks are built into data files. After LEA reports are submitted, the system issues a validation report on what is missing or what is misaligned.

W.

**STATE PLAN****REQUIREMENT SUMMARY**

Each SEA shall file a plan with the Secretary that is developed by the SEA with timely and meaningful consultation with certain individuals and groups, as specified in ESEA section 1111(a)(1)(A), and may submit a consolidated State plan for each of the covered programs in which the State participates and such other programs as the Secretary may designate. Each plan will remain in effect for the duration of the State's participation in the identified programs and shall be periodically reviewed and revised as necessary by the SEA to reflect changes in the State's strategies and programs. If a State makes significant changes to its plan at any time, such information shall be submitted to the Secretary in the form of revisions or amendments to the State plan.

ESEA §1111(a)(1)-(8), §8302

**DESCRIPTION OF SATISFACTORY IMPLEMENTATION**

The State Board of Elementary and Secondary Education and the LDOE meet regularly with Louisiana education stakeholders to review and evaluate State plan progress and to consider needed adjustments to policy and practice in order to achieve positive outcomes for Louisiana public school students. Louisiana has several advisory bodies comprised of parents, educators, LEA and school leaders and personnel, school support professionals, business and industry, and community advocates that meet roughly every other month to address the need for adjustments or improvements to policy and practice.

The LDOE also interacts regularly with school and community advocacy partners throughout the year. The State board of education holds multiple two-day meetings per year and, in addition, holds an annual, open public retreat in which the board examines student outcome data, how well the State plan is being implemented, and whether any adjustments are needed to improve or accelerate progress.

Y.

**INDICATORS****REQUIREMENT SUMMARY**

An SEA must measure, on an annual basis, all required indicators for all students and each subgroup of students. For purposes of the academic achievement indicator, the SEA must ensure that at least 95 percent of all students and each subgroup of students are assessed annually on the State's reading/language arts and mathematics assessments.

ESEA §1111(c)(4)(B), §1111(c)(4)(E), §8101(23), §8101(25)

**DESCRIPTION OF SATISFACTORY IMPLEMENTATION**

LDOE indicated that all students participate in the same assessments by grade level and subject. Test scores are used in the school performance score (SPS) as an index. Prior to calculation of school performance scores and subgroup performance, all data are reviewed and certified by schools and LEAs. Schools are awarded zero points for any student who does not participate in testing.

LDOE uses separate SPS for K-8 schools and high schools. The SPS is the aggregated determination made up of several indices in its system. The indices are comprised of several indicators as required by the ESEA.

Per ESEA §1111(c)(4)(B), an SEA must annually measure for all students and separately for each subgroup of students an academic achievement indicator; another academic indicator for elementary and secondary schools that are not high schools; a graduation rate indicator; a progress in achieving English language proficiency indicator; and not less than one indicator of school quality or student success.

For the Progress in Achieving English Language Proficiency indicator, the Louisiana consolidated State plan indicates the indicator would be included in the assessment index of every school beginning in 2018-2019 after implementation of the new English language proficiency assessment in 2017-2018. During monitoring, LDOE indicated that it intended to identify schools using results from the 2018-2019 school year, rather than in the beginning of the 2018-2019 school year, as required. This is not consistent with the requirement that schools be identified using all required indicators in 2018-2019. Subsequent to the review, Louisiana re-ran its list of schools using the Progress in Achieving English Language Proficiency indicator and provided a written assertion that it would provide targeted support for the one school identified using all indicators in the system.

In addition, the Department notes that, in its consolidated State plan, LDOE indicated it would phase in an interests and opportunities indicator. LDOE will need to submit an amendment once the State would like to incorporate the measure into its accountability system demonstrating how it meets the ESEA

requirements.

## SECTION V

# Met Requirements with Recommendation

E.

### 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

LDOE has detailed documentation that explains Federal privacy laws and provides guidance about how to protect personally identifiable information. LDOE also maintains a records retention schedule from the Louisiana Secretary of State's Division of Archives, Records Management and History and standardized forms such as a "Disposal Request," a "Retention Schedule Change Certification," and an "Inventory Procedures Update." However, LDOE did not provide any documentation of its own policies related to records management. Without internal policies, the accuracy and reliability of agency records could be at risk.



#### RECOMMENDATION

LDOE should consider developing agency-specific records management policies, ensuring they include :

1. A description of the categories of required records (either agency-wide or for each subcomponent of the agency);
2. Timelines and locales for record storage for paper and electronic records;
3. Procedures for archiving and disposal of records, and
4. The staff verifying compliance with records requirements.

X.

## PUBLIC SCHOOL CHOICE



### REQUIREMENT SUMMARY

An LEA may provide all students that are enrolled in a school identified by the State for comprehensive support and improvement in accordance with ESEA section 1111(c)(4)(D)(i) with the option to transfer to another public school served by the LEA, unless prohibited by State law. The LEA must permit the student who transfers to another school to remain in that school until the student has completed the highest grade at that school. In providing students the option to transfer to another public school, the LEA must give priority to the lowest-achieving students from low-income families.

ESEA §1111(d)(1)(D)



### ISSUE

Both Louisiana State law and Louisiana Board of Elementary and Secondary Education policy require that schools assigned a letter grade of F offer students the choice to transfer to a higher performing school in the LEA. However, LDOE does not monitor how LEAs ensure that transfer priority is given to the lowest-achieving children from low-income families.



### RECOMMENDATION

The Department recommends LDOE establish and implement a policy to oversee the transfer option to ensure priority is given to lowest-achieving children from low-income families.

## SECTION VI

# Action Required

B.

### PERIOD OF AVAILABILITY AND CARRYOVER

● ○ ○ ○

#### 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

An LEA must liquidate all obligations incurred under the Federal award no later than 90 calendar days after the end of an award's period of availability, unless the Department or LDOE authorizes an extension (2 C.F.R. 200.343). While an SEA may have some discretion to request that subrecipients submit final payment requests in advance of the 90 days allowed under the Uniform Guidance in order to allow time for processing, such requests must be reasonable and allow subrecipients sufficient time to ensure that all claims can be submitted for repayment.

During the review, LDOE noted that the deadline for subrecipients to submit payment requests for an expiring award is November 15<sup>th</sup>, which reflects a 45-day liquidation period following the expiration of the period of availability on September 30<sup>th</sup>. While the Department recognizes the importance of timely financial reporting and the burden associated with processing high numbers of subrecipient payment request, reducing the liquidation period by 45 days is an excessive restriction of the liquidation period.



#### REQUIRED ACTION

Within 30 business days of receiving this report, LDOE must provide the Department with evidence that it has amended its processes to allow subrecipients greater time to submit payment requests during the liquidation period. While LDOE has some discretion to select a date for submission of final

payment requests that ensures sufficient time for processing all payment requests prior to the expiration of the liquidation period, such a date must allow the maximum time feasible for subrecipients to submit payment requests. LDOE must also provide evidence that it has communicated the new liquidation period dates to all subrecipients.

V.

## TRANSPARENCY AND DATA REPORTING



### ISSUE

Under ESEA §1111(h), an SEA and its LEAs are required to annually disseminate in a timely manner report cards that include information related to student and school performance within the State. LDOE's 2016-2017 report cards do not include the following required information:

1. Student achievement on the mathematics, reading/language arts, and science assessments at each level of achievement, disaggregated by each major racial and ethnic group, economically disadvantaged students as compared to students who are not economically disadvantaged, children with disabilities as compared to children without disabilities, English proficiency status, gender, and migrant status.
2. Four-year adjusted cohort high school graduation rates disaggregated by economically disadvantaged students, students from major racial and ethnic groups, children with disabilities, and English learners.
3. Percentage of students assessed and not assessed, for all students and disaggregated by each major racial and ethnic group, economically disadvantaged students as compared to students who are not economically disadvantaged, children with disabilities as compared to children without disabilities, English proficiency status, gender, migrant status.
4. Number and percentage of teachers teaching with emergency or provisional credentials (in the aggregate and disaggregated by high poverty compared to low-poverty schools).
5. Most recent available results on the State's National Assessment of Educational Progress reading and mathematics assessments, by percentage of students at each achievement level in the aggregate and disaggregated by major racial and ethnic groups, students with disabilities, English learners, and economically disadvantaged subgroups, in grades four and eight (required by 34 CFR 200.11(c)).

During the review, LDOE stated it uses an online report card that was

### 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)

developed with several stakeholders. LDOE is currently in the process of incorporating the missing measures into the report card.

## **REQUIRED ACTION**

Within 30 business days of receiving this report, LDOE must provide the Department with a plan and timeline for when it will publish (and, according to that timeline, documentation that it has published):

1. A complete State report card for the 2016-2017 school year including, but not limited to the following information:
  - Student achievement on the mathematics, reading/language arts, and science assessments at each level of achievement, for all students and disaggregated by each major racial and ethnic group, economically disadvantaged students as compared to students who are not economically disadvantaged, children with disabilities as compared to children without disabilities, English proficiency status, gender, and migrant status.
  - Four-year adjusted cohort high school graduation rates for all students and disaggregated by economically disadvantaged students, students from major racial and ethnic groups, children with disabilities, and English learners.
  - Percentage of students assessed and not assessed, for all students and disaggregated by each major racial and ethnic group, economically disadvantaged students as compared to students who are not economically disadvantaged, children with disabilities as compared to children without disabilities, English proficiency status, gender, migrant status.
  - Number and percentage of teachers teaching with emergency or provisional credentials (in the aggregate and disaggregated by high poverty compared to low-poverty schools).
  - Most recent available results on the State's National Assessment of Educational Progress reading and mathematics assessments, by percentage of students at each achievement level in the aggregate and disaggregated by major racial and ethnic groups, students with disabilities, English learners, and economically disadvantaged subgroups, in grades four and eight.
2. State and LEA report cards for 2017-2018 that include all elements required under the ESEA, as amended by ESSA.

Z.

## ANNUAL MEANINGFUL DIFFERENTIATION



### REQUIREMENT SUMMARY

A State must establish a system of annual, meaningful differentiation of all public schools in the State based on all indicators in the State's accountability system for all students and for each subgroup of students. Each academic indicator (academic achievement; "other academic" indicator for Elementary and Secondary schools that are not high schools; progress in achieving English language proficiency; and graduation rate for high schools) must receive substantial weight individually and, in the aggregate. Additionally, each academic indicator must receive much greater weight than the school quality or student success indicator(s), in the aggregate. The system must include the differentiation of any school in which any subgroup of students is consistently underperforming, as determined by the State, based on all indicators. Students must be included consistent with the partial attendance requirements in section 1111(c)(4)(F).

ESEA §1111(c)(4)(C), §1111(c)(4)(F)



### ISSUE

ESEA §1111(c)(4)(C) requires a State to establish a system of annual, meaningful differentiation of all public schools in the State based on all indicators in the State's accountability system. Each academic indicator (academic achievement; "other academic" indicator for Elementary and Secondary schools that are not high schools; progress in achieving English language proficiency; and graduation rate for high schools) must receive substantial weight individually and, in the aggregate, the academic indicators must receive much greater weight than the school quality or student success indicator(s).

The Louisiana consolidated State plan describes an accountability system that includes all indicators. LDOE plans to phase in an interests and opportunities indicator in its school performance scores no later than 2019-2020 school year. As noted in the previous section, LDOE did not originally include the Progress in Achieving English Language Proficiency indicator in the accountability determinations in 2018-2019 (based on data from the 2017-2018 school year; instead, LDOE intended to wait to include this indicator until accountability determinations until 2019-2020 (based on data from the 2018-2019 school year). This is not consistent with the ESEA requirements. Subsequent to the review, LDOE incorporated the results of the Progress Achieving English Language Proficiency indicator into its accountability system and identified one additional school as a result of using all required indicators.



### REQUIRED ACTION

Within 30 business days of receiving this report, LDOE must provide evidence that the State notified the LEA with the one additional school identified for targeted support and improvement of the school's identification.