

## **Accountability and Oversight**

### **RACE TO THE TOP FISCAL ACCOUNTABILITY AND OVERSIGHT REVIEW**

**Delaware**

**Date of Review: March 26, 2014**

Race to the Top award: \$119,122,128.00

#### **Acronyms:**

ARRA – American Recovery and Reinvestment Act of 2009

EDGAR – *Education Department* General Administrative Regulations (codified in 34 Code of Federal Regulations, Parts 74 to 86 and 87 to 99)

GEPA – General Education Provisions Act

ISU – Implementation and Support Unit

LEA – Local Educational Agency

#### **Summary of Monitoring Review:**

The Department found that Delaware used its Race to the Top funds efficiently and effectively in order to meet the financial needs of the State and its LEAs. This report demonstrates Delaware's commitment to spend funds in accordance with the SEA's and LEAs' Scopes of Work, while balancing the need for accountability and transparency. The Department did not identify any issues in this year's review.

**Summary of Monitoring Indicators**

<b>Delaware</b>				
<b>Critical Element</b>	<b>Requirement</b>	<b>Citation</b>	<b>Results</b>	<b>Page</b>
<b>Allocations to LEAs</b>	The State allocated funds to participating LEAs based on their relative share of funding under Title I, Part A of the Elementary and Secondary Education Act of 1965.	ARRA Section 14003(a)	Met Requirement	
<b>Fiscal Oversight of Race to the Top Funds</b>	The State and sub-recipients used the funds only for allowable activities.	ARRA Sections 14002(b), 14003, 14004, 1604, 1605, and 1606	Met Requirement	
	The State and sub-recipients complied with the principles of cash management (i.e. funds advanced were actually expended).	EDGAR § 80.21	Met Requirement	
	The State and sub-recipients have systems to track and account for Race to the Top funds in place.	EDGAR § 80.20	Met Requirement	
	The State and sub-recipients complied with cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification).	ARRA Sections 1511, 1512, 1604, 1605, 1606, and 1607	Met Requirement	
	The State and sub-recipients used the funds only during the period of availability (which may include pre-award costs).	ARRA Section 1603 and GEPA 421(b)	Met Requirement	
<b>1511 Certifications (if applicable)</b>	The State certifies that infrastructure investments have received the full review and vetting required by law and accepts responsibility that it is an appropriate use of taxpayer dollars.	ARRA Section 1511	N/A	
<b>Quarterly ARRA Reporting</b>	The State is ensuring compliance with ARRA Section 1512 quarterly reporting regulations.	ARRA Section 1512	Met Requirement	

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	The State established clear policies and procedures for compliance with applicable reporting requirements.	ARRA Sections 14008 and 1512	Met Requirement	
	The State provided guidance on reporting to LEAs.	ARRA Sections 14008 and 1512	Met Requirement	
	The State provided feedback to LEAs on the data reported.	ARRA Sections 14008 and 1512	Met Requirement	
<b>Sub-recipient Monitoring</b>	The State has developed a monitoring plan with appropriate policies and procedures to assure compliance with applicable Federal requirements and that the grant performance goals are being achieved throughout the project period.	EDGAR §80.40; Race to the Top grant condition “O”	Met Requirement	
	The State has developed comprehensive monitoring protocols that include programmatic and fiscal monitoring.	EDGAR §80.40; Race to the Top grant condition “O”	Met Requirement	
	The State has established a reasonable monitoring schedule.	EDGAR §80.40; Race to the Top grant condition “O”	Met Requirement	
	The State has provided monitoring reports and corrective action follow-up (when available).	EDGAR §80.40; Race to the Top grant condition “O”	Met Requirement	

**NOTES:**

**Description of Backup Documentation for Criteria**

The documentation that Delaware and its LEAs submitted, both prior and during the review, are consistent with the requirements outlined in Attachment 2. Although fiscal documentation may vary in appearance, the State and LEAs share the same fiscal system for tracking Race to the Top funds.

**Outstanding Issues, Concerns, or Clarifications for Verification**

The Department did not identify any issues or concerns during this year’s review.