

## Accountability and Oversight

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

#### Pennsylvania

**Date of Review: August 16, 2013**

Race to the Top Phase 3 award: \$41,323,299

**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 82)

FFATA – Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282, as amended by section 6202 of Public Lay 110—252)

GEPA – General Education Provisions Act

ISU – Implementation and Support Unit

LEA – Local Educational Agency

PDE— Pennsylvania Department of Education

## Summary of Monitoring Indicators

Pennsylvania				
Critical Element	Requirement	Citation	Results	Page
<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 subrecipients used the funds only during the period of availability (which may include pre-award costs).	GEPA 412(b)	Met Requirement	
<b>Federal Funding Accountability and Transparency Act (FFATA) of 2006<sup>1</sup></b>	The State is ensuring compliance with FFATA reporting regulations.	FFATA; Race to the Top Phase 3 award Attachments O and P	Met Requirement	
	The State established clear policies and procedures for compliance with applicable reporting requirements.	FFATA; Race to the Top Phase 3 award Attachments O and P	Met Requirement	
	The State has requested clarification or correction from entities with sub-awards greater than or equal to \$25,000, as/when necessary.	FFATA; Race to the Top Phase 3 award Attachments O and P	Met Requirement	

<sup>1</sup> Based on the staff review of all of the submitted FFATA documentation, the Department has made an initial determination that the State has met this requirement. In future program reviews, the Department may request further information and documentation to demonstrate the State's compliance with the FFATA requirements.

**Pennsylvania**

<b>Critical Element</b>	<b>Requirement</b>	<b>Citation</b>	<b>Results</b>	<b>Page</b>
<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 grant performance goals are being achieved throughout the grant period.	EDGAR §80.40; Race to the Top grant condition “N”	Issues Resolved	5
	The State has developed comprehensive monitoring protocols that include programmatic and fiscal monitoring.	EDGAR §80.40; Race to the Top grant condition “N”	Issues Resolved	5
	The State has established a reasonable monitoring schedule.	EDGAR §80.40; Race to the Top grant condition “N”	Issues Resolved	5
	The State has provided monitoring reports and corrective action follow-up (when available).	EDGAR §80.40; Race to the Top grant condition “N”	N/A	

## Fiscal Monitoring Report Results

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### **Issues Resolved**

1. *Critical Element: Sub-recipient Monitoring*

### **Requirement and Citation:**

1. The State has developed a monitoring plan with appropriate policies and procedures;
2. The State has developed comprehensive monitoring protocols that include programmatic and fiscal monitoring;
3. The State has established a reasonable monitoring schedule.

**Issue:** The Department conditionally approved PDE's Scope of Work amendment request on March 7, 2013, contingent upon Pennsylvania receiving approval for its sub-recipient monitoring plan. The Department approved PDE's sub-recipient monitoring plan in October 2013 and believes their plan will enable them to monitor participating LEA's compliance with the accountability and oversight requirements of the Race to the Top program. PDE will submit to the Department by spring 2014 its plans to identify and follow-up with those LEAs identified as at risk during SY 2013-2014 monitoring visits and plans for additional monitoring visits in SY 2014-2015.