

84.365

ENGLISH LANGUAGE ACQUISITION STATE GRANTS

State Project/Program: ENGLISH LANGUAGE ACQUISITION (PRCs 104, 111)

US Department of Education

Federal Authorization: Office of Elementary and Secondary Education, Department of Education Every Student Succeeds Act of 2015—Title III, Part A

State Project/Program: NC Department of Public Instruction

Agency Contacts:

Program

Christie Lynch Ebert, Director
K-12 Standards, Curriculum and Instruction
christie.lyncheber@dpi.nc.gov (919) 807-3856

Financial

Leigh Ann Kerr, Assistant Director
Division of School Business
LeighAnn.Kerr@dpi.nc.gov (919) 807-3553

N.C. DPI Confirmation Reports:

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs 2018-19 will be available at the [NC DPI School Business Division Annual Reports Application](#). The system provides an electronic view of Year-to-Date (YTD) financial reports in response to requests for confirmation from independent auditors.

The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current. The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

I. PROGRAM OBJECTIVES

Improve the education of English learners (ELs) and immigrant children and youth by assisting them to increase their English language proficiency and meet challenging State academic standards.
Provide enhanced instructional opportunities for immigrant children and youth.

II. PROGRAM PROCEDURES

Funds available through the English Language Acquisition and Language Enhancement Grants can be used for the following purposes:

- Professional development to assist educational personnel in meeting State and local certification requirements for teaching ELs
- Planning, evaluation, administration, and interagency coordination related to sub grants
- Technical assistance to sub grantees
- Recognition of exemplary sub grantees
- Developing and implementing elementary school and secondary school language instruction educational programs for ELs and immigrant students that are coordinated with other relevant programs and services
- Upgrading program objectives and effective instructional strategies

- Identifying, acquiring, and upgrading curricula, instructional materials, and educational software and technology, and assessment procedures
- Participating in electronic networks for materials, training, and communication
- Supporting educational personnel who have been trained, or are being trained, to provide educational services to ELs and immigrant students
- Providing tutorials and academic and career counseling
- Providing family literacy services, parent outreach, and parent training activities

2% Direct Administration expense limit PRC 104

Funds for PRC 104 are provided to Local Education Agencies (LEAs) through a formula based on an LEAs headcount of ELs. Funds for PRC 111 are provided to eligible LEAs having a significant increase in immigrant students as compared to the previous two years.

Funds are distributed according to the cash request procedures discussed in the DPI Cross-Cutting Requirements, DPI-0.

III. COMPLIANCE REQUIREMENTS

The NC Department of Public Instruction (DPI) mandates that all testing in the DPI Cross-Cutting requirements be performed by the local auditor. Please refer to Cross-Cutting Requirements DPI-0.

Other procedures that pertain to this program can be found in the U.S. Department of Education Cross-Cutting Requirements and the Federal Compliance Supplement.

A. Activities Allowed or Unallowed

Compliance Requirement – Funds may be used by an LEA or other operating agency only in accordance with the approved State plan and only for those services or activities in its project application or approved amendments.

Audit Objective – To determine that expenditures are allowable.

Suggested Audit Procedures:

- Obtain a copy of the Budget Balance Reconciliation Report (305/705) from the finance officer and compare to local accounting records for conformity.
- Obtain a copy of the project application from the local program coordinator and review expenditures to determine that expenditures are in accordance with the project application.
- Review salary expenditures to determine that personnel paid from these funds do not exceed budgeted personnel in approved program budget.

B. Allowable Costs/Cost Principles

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

C. Cash Management

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

E. Eligibility

Eligibility for Subrecipients – No testing is required. The Department of Public Instruction program consultant determines if the eligibility requirements are met when the project is approved.

Eligibility for Individuals – This compliance requirement does not apply at the local level. No testing is required.

F. Equipment and Real Property Management

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements

G. Matching, Level of Effort, Earmarking**1. Matching**

This compliance requirement does not apply at the local level. No testing is required.

2. Level of Effort

This compliance requirement does not apply at the local level. No testing is required.

3. Earmarking

Compliance Requirement - Federal legislation limits PRC 104 Language Acquisition expenditure for Direct Administration to 2% of total funds.

Audit Objective – To determine that the sub recipient did not spend more than 2% of its funds for Direct Administration.

Suggested Audit Procedures - Ascertain the amount of PRC 104 expenditures. Review expenditure records and supporting documentation for Direct Administrations costs. Ascertain that the Direct Administrations costs is within the 2% requirement following the outlined formula:

Include any account with the following Purpose.

Purpose Codes**Object Codes**

6200	General Administration	Any object associated with this purpose
------	------------------------	---

The 6200 benefit codes associated with the salary codes will be included in the Administrative Cost.

To Calculate:

Determine the Allotment amount for the current fiscal year. (Do not include carryover)

Example:

FY 2010-11 Allotment \$150,000.00

Calculate the Allowable Amount of Administration by multiplying the Allotment amount by the current year's percentage limitation. 2% limitation

Example:

\$150,000 x 2% = \$3,000.00 Allowable amount of Administration

Example:

6200-104-411 686.00

Total Administration \$ 686.00

Compare the allowable amount of Direct Administration to the total Direct Administrative cost.

When the total direct administration expenditures are less than the allowable amount of direct administration the LEA/Charter School is in compliance with the Direct Administrative Policy.

Example:

$$\$3,000.00 - 686.00 = \$2,314.00$$

The remaining \$2,314.00 may be carried over at June 30 and added to the allowable amount of Direct Administrative cost for use in the next fiscal year, if sufficient carryover exists.

H. Period of Availability of Federal Funds 27 months PRC 104.

Compliance Requirement - Expenditures may not be incurred before the initial project begins. Any expenditures prior to the beginning date are considered unallowable and must be refunded to the SEA.

Audit Objective – To determine that no expenditures were incurred prior to the date the project began.

Suggested Audit Procedure - Review transactions to verify that no expenditures were incurred prior to the approved application beginning date.

I. Procurement, Suspension and Debarment

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

L. Reporting

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

N. Special Tests and Provisions

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.