

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 Authorization:

NC Department of Public Instruction

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N.C. DPI Confirmation Reports:

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs 2021-22 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.

Auditors may request documentation of monitoring visits by the State Agencies.

This compliance supplement must be used in conjunction with the OMB 2022 Compliance Supplement which will be issued in the summer. This includes "Part 3 - Compliance Requirements," for the types that apply, "Part 6 - Internal Control," and "Part 4 - Agency Program" requirements if the Agency issued guidance for a specific program. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

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**PRC 104**

Funds for PRC 104 are provided to eligible Local Education Agencies (LEAs) through a formula based on an LEAs headcount of ELs.

Funds from 2% Direct Administration expense limit for PRC 104

PRC 104, available through the English Language Acquisition and Language Enhancement Grants **shall** be used for the following purposes:

(1) to increase the English language proficiency of English learners by providing effective language instruction educational programs that meet the needs of English learners and demonstrate success in increasing—

(A) English language proficiency; and

(B) student academic achievement;

(2) to provide effective professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals and other school leaders, administrators, and other school or community-based organizational personnel, that is—

(A) designed to improve the instruction and assessment of English learners;

(B) designed to enhance the ability of such teachers, principals, and other school leaders to understand and implement curricula, assessment practices and measures, and instructional strategies for English learners;

(C) effective in increasing children's English language proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers; and

(D) of sufficient intensity and duration (which shall not include activities such as 1-day or short-term workshops and conferences) to have a positive and lasting impact on the teachers' performance in the classroom, except that this subparagraph shall not apply to an activity that is one component of a long-term, comprehensive professional development plan established by a teacher and the teacher's supervisor based on an assessment of the needs of the teacher, the supervisor, the students of the teacher, and any local educational agency

- employing the teacher, as appropriate; and
- (3) to provide and implement other effective activities and strategies that enhance or supplement language instruction educational programs for English learners, which—
- (A) shall include parent, family, and community engagement activities; and
 - (B) may include strategies that serve to coordinate and align related programs.

Funds, from PRC 104, available through the English Language Acquisition and Language Enhancement Grants **may** be used for the following purposes:

- Upgrading program objectives and effective instructional strategies
- Improving the instructional program for English learners by Identifying, acquiring, and upgrading curricula, instructional materials, educational software, and assessment procedures
- Providing tutorials and academic and career and technical education; and
- Providing intensified instruction, which may include materials in a language that the student can understand, interpreters, and translators.
- Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- Improving the English language proficiency and academic achievement of English learners.
- Providing community participation programs, family literacy services, and parent and family outreach and training activities to English learners and their families
- Improving the instruction of English learners, which may include English learners with a disability, by providing for—
 - (A) the acquisition or development of educational technology or instructional materials;
 - (B) access to, and participation in, electronic networks for materials, training, and communication; and
 - (C) incorporation of the resources described in subparagraphs (A) and (B) into curricula and programs, such as those funded under this subpart.
- Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.
- Carrying out other activities that are consistent with the purposes of this section.

SUPPLEMENT, NOT SUPPLANT -- Funds available through the English Language Acquisition and Language Enhancement Grants **shall** be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.

PRC 111

Funds for PRC 111 are provided to eligible LEAs through a formula based on an LEAs headcount of immigrant students and with such headcount showing a significant increase in immigrant students as compared to the average of the 2 preceding fiscal years, in the percentage or number of immigrant children and youth, who have enrolled, during the fiscal year for which the subgrant is made.

Funds from PRC 111, available through the English Language Acquisition and Language Enhancement Grants **shall** be used to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, **which may include:**

- (A) family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;
- (B) recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
- (C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;
- (D) identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds;
- (E) basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services;
- (F) other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
- (G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

SUPPLEMENT, NOT SUPPLANT -- Funds available through the English Language Acquisition and Language Enhancement Grants shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.

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

III. COMPLIANCE REQUIREMENTS

Noted below in the following matrix are the types of compliance requirements that are applicable to the federal program. These Types are determined by the federal agency, noted as "Y," on the "Matrix of Compliance Requirements" located in Part 2 of the OMB 2022 Compliance Supplement; however, the State Agency may have added the Type and this is noted by "Y." If the State determines that the federal requirement does not apply at the local level or if the State modifies the federal requirements, this is noted in the supplement under the type of compliance requirement. If the federal and/or State agencies have determined that the type is not applicable, it is noted by "N."

If the Matrix indicates "Y," the auditor must determine if a particular type of compliance requirement has a direct and material effect on the federal program for the auditee. For each such compliance requirement subject to the audit, the auditor must use the OMB 2020 Compliance Supplement, Part 3 (which includes generic details about each compliance

requirement other than Special Tests and Provisions) and Part 4 (which includes any program-specific requirements) to perform the audit.

If there is no program listed on the “Matrix” in Part 2 or Part 4, the State has determined the Type that is applicable. If a Type is determined direct and material, the auditor should refer to the requirements found in Part 3 and listed in this supplement.

CC	A	B	C	E	F	G	H	I	J	L	M	N
Cross Cutting Requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y

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.
- Review salary expenditures to determine that personnel paid from these funds do not violate the supplement/supplant provision for the 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
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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 Performance

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.

J. Program Income

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

L. Reporting

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

M. Subrecipient Monitoring

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

N. Special Tests and Provisions

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