

Oklahoma Consolidated Performance Review Report FY 2024

Commendations
2

Met Requirements
11

Recommendations
7

Action Required
32

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U.S. Department of Education
Office of Elementary and Secondary Education
400 Maryland Avenue, SW
Washington, DC 20202

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GENERAL INFORMATION

OVERVIEW OF THE CONSOLIDATED PERFORMANCE REVIEW

The U.S. Department of Education's (Department's) Office of Elementary and Secondary Education (OESE) established the consolidated performance review process to conduct oversight of and aid State educational agencies (SEAs) as they administer K-12 formula grant programs. The goals of the consolidated performance review process are to conduct a review of key 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 consolidated performance review process is organized into cross-cutting sections that review fiscal and programmatic requirements across OESE programs and other ESEA-related programs, and program-specific sections, that consider how the SEA implements specific programs.

This Consolidated Performance Review Report summarizes the findings from the review of the Oklahoma State Department of Education (OSDE) that occurred on December 11 – December 14, 2023. The review covered:

- Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), Improving Basic Programs Operated by Local Educational Agencies (LEAs);
- Title I, Part B of the ESEA, State Assessment Grants;
- Title I, Part C of the ESEA, Education of Migratory Children;
- Title II, Part A of the ESEA, Effective Instruction State Grants;
- Title III, Part A of the ESEA, the State Formula Grant Program for English Language Acquisition and Language Enhancement;
- Title IV, Part A of the ESEA, Student Support and Academic Enrichment (SSAE) Program;
- Title V, Part B, Subpart 2 of the ESEA, the Rural & Low-Income School (RLIS) Program;
- Title VI, Part A of the ESEA, Indian Education Formula Grants;
- Elementary and Secondary School Emergency Relief (ESSER) funds; and
- Emergency Assistance to Non-Public Schools (EANS) funds.

The report is based on information provided through the review process and other relevant qualitative and quantitative data. The primary goal of this review was to ensure that implementation of the programs is consistent with the fiscal, administrative, and program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (C.F.R.) Part 200), the Education Department General Administrative Requirements (EDGAR), and the ESEA. The review addressed the administration of fiscal and programmatic components through two domains: (1) financial management and cross-cutting requirements and (2) program-specific requirements.¹

NAVIGATING THE CONSOLIDATED PERFORMANCE REVIEW REPORT

This report contains five sections. Section I contains a snapshot of information pertinent to the grant activities for the respective State. Section II is a summary of the State's performance on each indicator

¹ Please note this review does not address compliance with requirements under Title VI of the Civil Rights Act of 1964.

reviewed for each covered program. For each indicator, the Department assigns one of four ratings: (1) Met Requirements with Commendation indicates high-quality implementation where the grantee is exceeding expectations; (2) Met Requirements indicates that no instances of noncompliance were identified; (3) 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 (4) Action Required indicates there are significant compliance or quality concerns that require urgent attention by the SEA and will be revisited until the SEA has remedied the issue.

Section III highlights the areas where the State has exceeded requirements and is commended on the grant administration and fiscal management (*i.e.*, those areas categorized as “met requirements with commendation”).

Section IV identifies those areas where the Department has significant compliance and quality concerns and for which corrective action is required. For those issues, the report outlines the current practice, the nature of noncompliance, and the required action.

Section V identifies those areas where the SEA has met the requirements but where the Department has concerns related to the SEA’s implementation of the grant administration and fiscal management (*i.e.*, those areas categorized as quality concerns, “met requirements with recommendations”). In these instances, the Department is determining that the SEA is 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 Department will provide a recommendation for improvement but is not requiring the SEA to take any further action.

Overview of Visit



COVERED GRANT PROGRAMS OF THIS REVIEW

Title I, Part A; Title I, Part B; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B, Subpart 2; Title VI, Part A; ESSER; EANS



FEDERAL FUNDING²

Title I, Part A	\$ 224,659,304
Title I, Part B	\$ 5,734,530
Title I, Part C	\$ 337,756
Title II, Part A	\$ 30,402,417
Title III, Part A	\$ 6,348,417
Title IV, Part A	\$ 16,156,643
Title V, Part B, Subpart 2	\$ 4,606,901
Title VI, Part A	\$ 28,611,719
ESSER I	\$ 160,950,476 ³
ESSER II	\$ 665,038,753 ⁴
ARP ESSER	\$ 1,494,647,051 ⁵
EANS	\$ 48,695,678 ⁶
ARP EANS	\$ 31,482,084 ⁷

Dates of Review

SEA: December 11, 2023 – December 14, 2023; Subrecipients: December 12, 2023 – January 11, 2024

ED Reviewers

Dan Behrend (Management Support Office)
Leticia Braga (Office of English Language Acquisition)
Eboni Brown (Office of School Support and Accountability)
Staci Cummins (Office of Rural, Insular & Native Achievement Programs)
Darien Feres-Merchant (Office of State and Grantee Relations)
Travis Hill (Management Support Office)
Ariel Jacobs (Office of School Support and Accountability)
Alice Kinney (Office of Rural, Insular & Native Achievement Programs)
Andrew Lindsay (Office of School Support and Accountability)
Keith McNamara (Management Support Office)

² FY 2023 funds included above (<https://www2.ed.gov/about/overview/budget/statetables/index.html>), with the exception of Title VI, Part A, are from OESE 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.

³ <https://oese.ed.gov/files/2020/04/ESSER-Fund-State-Allocations-Table.pdf>

⁴ https://oese.ed.gov/files/2021/01/Final_ESSERII_Methodology_Table_1.5.21.pdf

⁵ https://oese.ed.gov/files/2021/06/Revised-ARP-ESSER-Methodology-and-Allocation-Table_6.25.21_FINAL.pdf

⁶ https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

⁷ https://oese.ed.gov/files/2021/04/Final_ARP-EANS-Methodology-and-Table-3.16.21.pdf

Crystal Moore (Office of Indian Education)
 Shane Morrissey (Management Support Office)
 Scott Richardson (Office of School Support and Accountability)
 Victoria Rosenboom (Office of School Support and Accountability)
 Melissa Siry (Office of School Support and Accountability)
 Deborah Spitz (Office of School Support and Accountability)
 Todd Stephenson (Office of School Support and Accountability)
 Christopher Tate (Office of State and Grantee Relations)
 Bryan Thurmond (Office of School Support and Accountability)
 Jennifer Timmons (Office of State and Grantee Relations)
 Elizabeth Witt (Office of School Support and Accountability)
 Mark Ziegler-Thayer (Office of School Support and Accountability)

Subrecipients Participating in the Desk Review

El Reno Public Schools
 Enid Public Schools
 Epic Charter Schools
 Oklahoma City Public Schools

Current Grant Conditions

Title I, Part A	Oklahoma has two conditions related to the SEA providing sufficient evidence to document the quality of its standards and assessment system in 1) reading/language arts, mathematics, and science and 2) English language proficiency.
Title I, Part B	Not Applicable
Title I, Part C	Not Applicable
Title II, Part A	Not Applicable
Title III, Part A	Not Applicable
Title IV, Part A	Not Applicable
Title V, Part B, Subpart 2	Not Applicable
Title VI, Part A	Not Applicable
ESSER	Oklahoma has fifteen conditions and five assurances on its ESSER grant awards. Conditions 1-7, 11, 12 and 15 are related to allocations and period of availability. Condition 8 relates to allowable uses. Conditions 9 and 10 relate to SEA assurances to meet the maintenance of effort and maintenance of equity requirements, respectively. Conditions 13 and 14 outline reporting requirements. Oklahoma also has 5 assurances and certifications. Assurance 1 relates to compliance

with OMB Standard Forms 424B and D. Assurance 2 relates to restrictions and disclosures regarding lobbying. Assurances 3 and 4 relate to the General Education Provisions Act (GEPA). Assurance 5 relates to Uniform Guidance. There are also considerations for grant funds spent on conferences and meetings. Finally, there are cash management requirements and FAQs for grantees and subgrantees.

EANS

Not Applicable

SECTION II

Summary Status of Fiscal & Program Monitoring Indicators

STATUS KEY



Met requirements with commendation

High quality implementation & compliance



Met requirements

No instances of noncompliance identified



Met requirements with recommendation

Satisfactory compliance with quality concerns



Action required

Significant compliance & quality concerns

FINANCIAL MANAGEMENT & CROSS-CUTTING

Topic	Status
Accounting Systems and Fiscal Controls	● ● ● ● ○
Cash Management and Payment Systems	● ● ● ● ○
Period of Availability and Carryover	● ● ● ● ○
Indirect Costs	● ● ● ● ○
Internal Controls	● ○ ○ ○ ○
Audit Requirements	● ○ ○ ○ ○
Records and Information Management	● ○ ○ ○ ○
Personnel	● ○ ○ ○ ○
Procurement	● ● ● ● ○
Equipment and Supplies Management	● ○ ○ ○ ○
Local Applications and Plans	● ● ● ● ○
Risk Assessment (External)	● ● ● ● ○
Subrecipient Monitoring	● ● ● ● ○
Charter School Authorization and Oversight	● ○ ○ ○ ○

CROSS-CUTTING FINANCIAL AND PROGRAMMATIC

Topic	Status
Allocations	● ○ ○ ○ ○
Maintenance of Effort (MOE)	● ● ● ● ○
Equitable Services	● ○ ○ ○ ○
Data Quality	● ● ● ● ○

TITLE I, PART A & TITLE I, PART B

Topic⁸	Status
State Assessment Requirements	● ○ ○ ○
Statewide Accountability System	● ○ ○ ○
Identification of Schools	● ○ ○ ○
Support for School Improvement	● ○ ○ ○
1003 School Improvement	● ○ ○ ○
State and Local Report Cards	● ○ ○ ○
Schoolwide Programs	● ○ ○ ○
Targeted Assistance Programs	● ○ ○ ○
Parent and Family Engagement	● ○ ○ ○
Title I-Specific Fiscal Requirements	● ○ ○ ○
Other Title I Requirements	● ○ ○ ○
Educational Stability for Students in Foster Care	● ● ○ ○

TITLE II, PART A

Topic	Status
Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders: LEA-Level Funds	● ● ○ ○

TITLE III, PART A

Topic	Status
Standardized Statewide Entrance and Exit Procedures, English Learner Identification	● ○ ○ ○
Standardized Statewide Entrance and Exit Procedures, English Learner Identification	● ○ ○ ○
Standardized Statewide Entrance and Exit Procedures, English Learner Proficiency	● ○ ○ ○
Parental Notification	● ○ ○ ○
Activities by Agencies Experiencing Significant Increases in Immigrant Children and Youth	● ○ ○ ○
Language Instruction for English Learners and Immigrant Students	● ● ● ●

TITLE V, PART B, SUBPART 2

Topic	Status
RLIS Program Objectives and Outcomes	● ○ ○ ○
SEA Financial Management	● ○ ○ ○

⁸ The Department also monitors for “Direct Student Services” and “Optional Public School Transfer” but these topics are not applicable in Oklahoma.

Subgrantee Use of RLIS Funds	● ● ○ ○
Program Administration	● ○ ○ ○
RLIS Subrecipient Monitoring	● ● ● ○

TITLE VI, PART A

Topic	Status
Office of Indian Education – Formula Grants to Local Educational Agencies	● ● ● ●
Office of Indian Education – Formula Grants to Local Educational Agencies	● ● ○ ○

ESSER

Topic⁹	Status
Grantee Budgeting	● ○ ○ ○
Allocations/Sub-Award Process	● ○ ○ ○
Transparency Act Reporting	● ● ● ○
Risk Assessment of LEAs and Other Subrecipients	● ○ ○ ○
Subrecipient Monitoring	● ○ ○ ○
Equitable Services	● ● ● ○

EANS

Topic	Status
Emergency Assistance to Non-public Schools – Governor’s Office	● ● ○ ○
Emergency Assistance to Non-public Schools – State Educational Agency	● ○ ○ ○

⁹ The Department also monitors for “Approved Liquidation Extension Requests,” but this topic was not applicable in Oklahoma.

SECTION III

Met Requirements with Commendation

Title III, Part A

LANGUAGE INSTRUCTION FOR ENGLISH AND IMMIGRANT STUDENTS

REQUIREMENT SUMMARY

Description: In carrying out activities with Title III funds, the eligible entity must carry out three required activities as described in the Elementary and Secondary Education Act of 1965 (ESEA) section 3115(c), all of which must be supplemental: provide an effective language instruction educational program (LIEP) that meets the needs of English learners; provide effective professional development; and provide and implement other effective activities and strategies that enhance or supplement LIEPs, which must include parent, family, and community engagement activities.

ESEA
§§ 3115(c) and (d)

COMMENDATION

The Department commends OSDE on the resources it has developed to support LEAs in overall implementation of the Title III, Part A program. OSDE's *Title III Handbook* and *English Learner Process and Practice: Frequently Asked Questions (FAQs)* are the primary reference documents, providing LEAs in Oklahoma with thorough guidance on procedures for identifying and exiting ELs as well as other topics. OSDE has also developed guidance to LEAs to support the formation of Title III consortia. For ease of use, OSDE makes these and many other tools available on its website.

Please note that OSDE has required actions across multiple topics that may impact the language and guidance provided in the resources.

Title VI, Part A

INDIAN EDUCATION FORMULA GRANTS TO LOCAL EDUCATIONAL AGENCIES

REQUIREMENT SUMMARY

Description: An LEA shall submit an Indian Education Formula Grant application to the SEA before submitting it to the Department. If the SEA comments on an LEA application, the SEA must comment on applications from all LEAs and provide LEAs with those comments and an opportunity to respond.

ESEA
§ 6119

COMMENDATION

OSDE created an online form and SEA repository to collect annual applications required to be submitted to the SEA under ESEA section 6119. The Department notes that this is the first such online form and repository that the Department's Office of Indian Education (OIE) is aware of that is in operation.

Action Required

Financial Management & Cross-Cutting

INTERNAL CONTROLS

REQUIREMENT SUMMARY

Description: An SEA and its LEAs must 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

ISSUE

2 C.F.R. § 200.303 requires non-Federal entities to establish and maintain effective internal control over Federal awards that provides reasonable assurance it is managing the award in compliance with Federal statutes, regulations, and the terms and conditions of the award. The internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" (GAO Green Book) issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of an entity. Internal control serves as the first line of defense in safeguarding assets and helps achieve desired results through the effective stewardship of public resources. The GAO Green Book identifies five components of internal control:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring

Further, the GAO Green Book states that documentation is necessary for an effective internal control system and is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.

During the Department's review, OSDE provided a draft internal control plan for the SEA. However, OSDE officials stated that the plan was not finalized. Officials stated that the plan would be finalized in early 2024. Without a finalized version of the internal control plan, OSDE is unable to provide reasonable assurance that it is achieving its goals and objectives while managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the award in accordance with 2 C.F.R. § 200.303.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide a finalized internal control plan that complies with GAO Green Book as outlined in 2 C.F.R. § 200.303.

AUDIT REQUIREMENTS

REQUIREMENT SUMMARY

Description: An SEA is responsible for 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. An LEA that expends greater than \$750,000 in Federal funding in a given fiscal year is required to have an audit conducted in accordance with the requirements established in the Uniform Guidance. Completed audits must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period. An LEA must promptly follow up and take corrective action on all audit findings.

Uniform Guidance

- 2 C.F.R. § 200.332(d)(2)
- 2 C.F.R. § 200.332(d)(3)
- 2 C.F.R. § 200.332(f)
- 2 C.F.R. § 200.511(a)
- 2 C.F.R. § 200.512
- 2 C.F.R. § 200.521(c)

ISSUE

The State of Oklahoma's Fiscal Year (FY) 2021 and 2022 audit reports were not submitted to the Federal Audit Clearinghouse within nine months after the end of the audit period as required by 2 C.F.R. § 200.512(a)(1). For FY 2021, the Office of Management and Budget granted a six-month extension for all Single Audits with Fiscal Year-end dates on or before June 30, 2021 (see [OMB M-21-20](#), issued on March 19, 2021).

Oklahoma's FY 2021 audit, due on September 30, 2022, under the six-month extension, was submitted to the Federal Audit Clearinghouse (FAC) on August 25, 2023.

Oklahoma's FY 2022 audit, due on March 30, 2023, was dated and released to the public on April 23, 2024. As of the date of this report it has not been accepted by the FAC.

During the Department's review, OSDE stated that its State Auditor is responsible for conducting the SEA's Single Audit.

Although the State Auditor has been given the responsibility of performing and submitting the State of Oklahoma's annual Single Audit, it nevertheless is the responsibility of OSDE, as a recipient of Federal grants, to have its annual audit reports performed in a timely manner and in accordance with 2 C.F.R. Part 200, Subpart F.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide a corrective action plan to increase its coordination with the Oklahoma State Auditor in forming achievable internal deadlines to have the Single Audit completed on time.

RECORDS AND INFORMATION MANAGEMENT

REQUIREMENT SUMMARY

Description: 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 (2 C.F.R. § 200.1).

EDGAR

34 C.F.R. §§ 76.730-731

Uniform Guidance

2 C.F.R. § 200.303(e)

2 C.F.R. § 200.334

2 C.F.R. § 200.337(a)

ISSUE

34 C.F.R. § 76.731 requires that an SEA and a subgrantee keep records to show compliance with program requirements. Under 2 C.F.R § 200.303(a), an SEA must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the SEA manages the Federal award in compliance with Federal requirements. The internal controls under 2 C.F.R. § 200.303 should be in compliance with the GAO Green Book. The GAO Green Book includes guidance related to adopting written policies and procedures to achieve the SEA's objectives and address related risks. For example, Principle 12.02 states that management should document in its policies the internal control responsibilities of the organization.

During the monitoring review, the Department found in some instances that OSDE lacked written procedures or was unable to locate records related to the use of Federal grant funds. Specifically, OSDE failed to provide records for the following:

- Budget development for State administrative funds reserved from Title I, Part A, Title II, Part A, and Title III, Part A;
- Revised final FY 2022 Title I, Part A LEA allocations;
- Schools identified for comprehensive and additional targeted support (CSI and ATSI, respectively) and met the State's exit criteria based on data from the State's accountability system for school year 2021-2022;
- The process for how OSDE set aside administrative funds for the Rural Low-Income Schools program, taking hold harmless into account;
- Budget development processes for State administrative and reserved funds for Elementary and Secondary School Emergency Relief (ESSER) I and ESSER II;
- Consultative efforts related to the development of the State's American Rescue Plan (ARP) ESSER state plan;

- Initial notification to non-public schools of Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) and ARP Emergency Assistance to Non-Public Schools (EANS) program availability; and,
- Communication from OSDE to non-public schools related to CRRSA EANS non-participation and ARP EANS program ineligibility.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide a plan and timeline to conduct a review of its written policies and procedures, to identify any gaps in policies, and to update its policies to ensure effective internal control over Federal awards and ensure OSDE keeps records to show its compliance with Federal program requirements.

PERSONNEL

REQUIREMENT SUMMARY

Description: 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
2 C.F.R. § 200.431

ISSUE

Under 2 C.F.R. § 200.430(i)(1), charges to Federal awards, including salary and fringe benefits, must be based on records that accurately reflect the work performed.

During the Department's review, OSDE staff mentioned that, due to a technical issue with the State's recently adopted time and attendance system, the system will not allow OSDE to accurately charge fringe benefits for employees who are paid from both State and Federal sources. To address this technical limitation, OSDE charges employees costs entirely to one source, then another, allocated across the year in proportion to the employee's job description. The example provided was for an employee whose duties are estimated to be split 50 percent to a Federal award and 50 percent to a State funding source, OSDE charges that employee's personnel costs to the Federal award for 6 months, and to State sources for 6 months.

While OSDE may use estimates for interim support and reporting under 2 C.F.R. § 200.430(i)(1)(viii), OSDE must reconcile those estimates with the actual work performed to ensure the correct amounts are charged. The documentation OSDE provided did not include a process for reconciliation with actual work performed, and therefore, there is a risk that the process of charging to either the Federal award or State funding source on a monthly basis could result in incorrect charges to the Federal award where the estimates are incorrect, or an employee's employment changes over the course of the year.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide documentation for its process of reconciling personnel cost estimates with the actual work performed, and how that process ensures that the costs charged to the Federal awards are accurate. OSDE must also provide three samples showing how this process is reflected in actual personnel charges, with personally identifiable information redacted.

EQUIPMENT AND SUPPLIES MANAGEMENT

REQUIREMENT SUMMARY

Description: 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
2 C.F.R. § 200.314

Government Accountability Office's "Standards for Internal Control in the Federal Government" (GAO Green Book)
Principle 10.03

ISSUE

2 C.F.R. § 200.313(d)(2) requires SEAs and LEAs to conduct a physical inventory of equipment, acquired in whole or in part under a Federal award, at least every two years.

During the review, the Department found that OSDE has not conducted physical inventories of equipment at least every two years. OSDE's Inventory and Asset Management policy notes that, "A periodic physical inventory is performed to reconcile with the inventory records." However, OSDE did not provide documentation of a physical inventory over the prior two years. During the onsite review, OSDE staff acknowledged that OSDE had not conducted a physical inventory over the past two years.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide documentation for its process of conducting a physical inventory at least every two years in accordance with 2 C.F.R. § 200.313(d) and a copy of the results of its physical inventory.

CHARTER SCHOOL AUTHORIZATION AND OVERSIGHT

REQUIREMENT SUMMARY

Description: The SEA provides information on OESE 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), 1125A(g)(3), 4306

EDGAR
34 C.F.R. § 75.525(a) and § 75.525(b)

Uniform Guidance
2 C.F.R. § 200.318(c)

ISSUE

2 C.F.R. § 200.344 requires a non-Federal entity and Federal awarding agency or pass-through entity to take specific actions to complete the closeout process at the end of the period of performance. According to 2 C.F.R. § 200.345, the closeout of the Federal award does not affect certain requirements, including, but not limited to, the return of funds due, audit, property management and disposition, and records retention requirements.

During the review, OSDE provided a draft Charter School Closing Procedures document. However, OSDE had not finalized those procedures by the time of the onsite review. Because OSDE was unable to demonstrate how it ensures requirements related to the closure of charter schools are fulfilled, it was not in compliance with 2 C.F.R. §§ 200.344-200.345.

Additionally, during interviews, LEAs noted changes under a 2023 Oklahoma law that will go into effect in 2024, including the creation of a Statewide Charter School Board. LEAs noted they hoped the new structure will lead to greater coordination with OSDE and additional guidance to traditional and charter LEAs. LEAs noted that while they can obtain needed information by contacting OSDE staff and other State office employees, that they could benefit from greater guidance on topics like processes for new and expanding charter schools, the expectations for traditional LEAs that support charter LEAs serving students from within the traditional LEA's boundaries, and more information sharing with traditional LEAs regarding the number of students within their district boundaries enrolled in virtual charter schools.

Finally, the Department identified a number of oversight issues specific to virtual charter school LEAs in the State due to the nature of their operational structure (*e.g.*, one virtual charter LEA has one elementary/middle and one high school but teachers and staff work with students in both schools). Those issues are described in greater detail in the following sections: Support for School Improvement (ESEA section 1111(d)(2)(C)), 1003 School Improvement (ESEA section 1003(b)(2)(B)), State and Local

Report Cards (ESEA section 1111(h)(1)(C)(ix) and (h)(2)(C)), and Schoolwide Programs (ESEA section 1114(b)). These issues may indicate potentially larger issues with the oversight of virtual charter schools in Oklahoma and their compliance with Federal programmatic and fiscal requirements.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide:

1. Documentation of its adopted policies related to charter school closure. The policies and procedures should clearly identify and delineate the roles and responsibilities for the closure of charter schools in the State, including how OSDE, the State Board of Education, the Statewide Charter School Board, and any other State offices will monitor the closure process to ensure that requirements are met.
2. A plan and timeline to conduct a review of its written policies and procedures, to identify any gaps in policies, and to update its policies to ensure effective oversight of virtual charter LEAs for all Federal programmatic and fiscal requirements.

Cross-Cutting Financial & Programmatic

ALLOCATIONS

REQUIREMENT SUMMARY

Description: 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

§§ 1003, 1003A, 1004(a)(1), 1113, 1124, 1124A, 1125, 1125A, 1126(b), 1201, 1202, 1203, 2101, 2102, 3111, 3114, 3115, 5221(b)(3), 5222, 8201, 8203, 8305

Title I Regulations

34 C.F.R §§ 200.72–200.75 and § 200.100

EDGAR

34 C.F.R. §§ 76.50–51, § 76.300, and § 76.789

Uniform Guidance

2 C.F.R. § 200.332(a)

ISSUE

Title I, Part A (Title I); Title II, Part A (Title II); and Title III, Part A (Title III) – Current Year Data for New and Significantly Expanding Charter LEAs

When determining the allocations for new or significantly expanding charter school LEAs, the State must use actual current-year student enrollment and eligibility data (e.g., for Title I and Title II, U.S. Census-equivalent count of students in poverty, and for Title III, English learner count) for the charter school LEA as required by ESEA section 4306 and 34 C.F.R. § 76.791. For the year the charter school LEA opens or significantly expands its enrollment, the eligibility determination may not be based on enrollment or eligibility data from a prior year, even if the SEA makes eligibility determinations for other LEAs under the program based on enrollment or eligibility data from a prior year. At the time this report was issued, OSDE was still updating its procedures for allocations under Titles I, II, and III for FY 2023 that use current-year data for new and significantly expanding charter LEAs.

Title I, Part A – Alternative Method for Small LEAs

ESEA section 1124(a)(2)(B) allows an SEA to use an alternative method approved by the Department to distribute the portion of the State’s total Title I grants that is based on small LEAs, which is defined as an LEA serving an area with a total population of less than 20,000. The alternative method used by the SEA must be based on population data that the State educational agency determines best reflect the current distribution of children in poor families among the State’s small local educational agencies that meet the eligibility criteria of ESEA section 1124(b). The Department previously approved OSDE’s alternative poverty data for small LEAs.

In school year 2022-2023, two virtual charter LEAs consolidated into a single virtual charter LEA with a total enrollment of approximately 24,000 students. In July 2022, the Department provided guidance to OSDE that if a charter school LEA's enrollment equals or exceeds 20,000, it would not be considered a small LEA for purposes of recalculating Title I allocations among small LEAs using alternative poverty data. Although OSDE's Title I within-State allocations for Federal fiscal year (FY) 2022 correctly excluded Epic Charter LEA from the small LEA redistribution steps, OSDE's Title I within-State allocations for FY 2023 mistakenly included Epic Charter LEA in the small LEA redistribution steps.

Prior to this report being published, OSDE submitted evidence that it had corrected its Title I within-State allocation procedures to ensure that Epic Charter LEA was not included as a small LEA for FY 2023. These procedures will be the State's basis for future allocation procedures.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide the Department with evidence that it has revised its procedures to calculate Title I, Part A; Title II, Part A; and Title III, Part A allocations consistent with ESEA requirements and regulations, as described above, for fiscal year 2023 that show the differences between the revised calculations and the previous calculations for each LEA.

The Department has provided and will continue to provide technical assistance to OSDE in updating its procedures consistent with requirements.

EQUITABLE SERVICES

REQUIREMENT SUMMARY

Description: 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. Where applicable, the SEA shall ensure that it uses Federal funds for State-level activities to provide benefits to eligible students and educators.

ESEA
§§ 1117, 8501

Regulations
34 C.F.R. §§ 200.62-67, 299.6, and 299.9

EDGAR
34 C.F.R. § 76.661

ISSUE

ESEA section 8501 requires States to provide equitable Title II, Part A services to ensure that teachers, principals, and other school leaders in participating private schools participate on an equitable basis. This requirement applies not only to Title II, Part A funds that are allocated to LEAs, but also to the program funds that the SEA retains at the State level to carry out activities under ESEA section 2101(c)(4). OSDE retains funds for these activities but provided no evidence that it has met the requirement to provide equitable services with a portion of these funds.

While OSDE provides fairly extensive guidance to LEAs and private schools, the Title II, Part A guidance and page 6 of the equitable services packet contain some erroneous language about transferability, suggesting that LEAs may transfer funds to private schools rather than transferring funds between eligible ESEA programs. Further, several equitable services guidance documents indicate that professional development for superintendents is an allowable use of Title II, Part A funds. However, this is usually not the case, unless the superintendent meets the definition of a “school leader” in ESEA section 8101(44)(B) to be “responsible for the daily instructional leadership and managerial operations in the elementary school or secondary school building.”

ESEA section 1117(a)(4) requires that expenditures for Title I educational services and other benefits to eligible private school children must be equal to the proportion of funds allocated to participating school attendance areas based on the number of children from low-income families who attend private schools and that the LEA determine the Title I equitable services proportional share based on the LEA’s total Title I allocation prior to any allowable expenditures or transfers by the LEA. After consultation with private school officials, an LEA may reserve an amount from the proportional share that is reasonable and necessary for the LEA’s administration of equitable services. (2 C.F.R. §§ 200.403(a) and 200.404). (This term refers to administrative activities that are directly attributable to the equitable services program, such as the time an LEA’s Federal programs director spends on equitable services; it does not refer to indirect costs.) An LEA must determine the amount of funds necessary for administering equitable services separately from the amount of funds needed for the administration of the Title I program for students in public schools.

In the LEA application, LEAs are not given an option to reserve funds for administration of equitable services from the proportional share. LEAs are only given the option to reserve funds for administration from the funds available for public school Title I programs. The one LEA included in the Department's performance review that provides equitable services indicated that it uses Title I funds reserved for the administration of Title I public school programs to pay for the administration of equitable services (*e.g.*, time an LEA's Federal programs director spends on equitable services, contractor costs for administering equitable services).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit to the Department:

1. A plan and a timeline detailing how, when using State-level Title II, Part A funds for activities under ESEA section 2101(c)(4), it will ensure full compliance with all requirements in section 8501 of the ESEA, including consultation, for the provision of services for eligible nonpublic school educators.
2. Evidence that it has updated its procedures (*e.g.*, consolidated LEA application) to ensure that, starting in school year 2024-2025, LEAs, after conducting timely and meaningful consultation with private school officials about administrative costs, reserve funds to administer Title I equitable services from the Title I equitable services proportional share.

RECOMMENDATIONS

OSDE should correct its guidance language concerning:

1. Transferability. OSDE should clarify that LEAs may make transfers between eligible ESEA programs but may not transfer funding to private schools.
2. Superintendent professional development. OSDE should revise whether superintendents are eligible for Title II-funded professional development to ensure that only superintendents who meet the definition of "school leaders" as defined in ESEA section 8101(44) are eligible participants.

Title I, Part A & Title I, Part B

STATE ASSESSMENT REQUIREMENTS

REQUIREMENT SUMMARY

Description: An SEA must administer required statewide assessments and report on participation and achievement for those assessments. An SEA must also use State Assessment Grant funds only for allowable uses of funds consistent with sections 1201(a)(1) and (a)(2).

ESEA
§1201(a), §§ 1111(b)(2)(B) and (G)

EDGAR
34 C.F.R. §§ 200.1-200.10

ISSUE

Although the Department determined that OSDE has met its general obligation to administer required statewide assessments under ESEA section 1111(b), the Department included a required action in the Title III, Part A section based on evidence that a subset of students with the most significant cognitive disabilities may not be assessed for English language proficiency in all LEAs across the State, consistent with the requirements in ESEA section 1111(b)(2)(G) (see pages 68-70 for further details).

STATEWIDE ACCOUNTABILITY SYSTEM

REQUIREMENT SUMMARY

Description: 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. 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.

ESEA
 §§ 1111(b) (3); 1111(c) (4) (A)–(C); 1111(c) (4) (E); 1111(c) (4) (F); 8101(23); 8101(25)

ISSUE

Regular high school diploma for adjusted cohort graduation rate (ACGR)

ESEA sections 8101(23)(A)(ii) and 8101(25)(A)(ii) require a State to calculate the ACGR based on the number of students who earned a regular high school diploma or a higher diploma in four years and any students with the most significant cognitive disabilities assessed using the State’s alternate assessment aligned to alternative academic achievement standards and awarded a State-defined alternate diploma in the current year (regardless of the number of years for the student to receive that diploma). ESEA section 8101(43) defines a regular high school diploma as the standard high school diploma awarded to the preponderance of students in the State that is fully aligned with State standards. A regular high school diploma does not include a general equivalency diploma, certificate of completion, certificate of attendance, or any other similar or lesser credential.

OSDE maintains two pathways that culminate in a student earning the State’s “standard” high school diploma. All students must complete a total of 23 units which include specific courses that differ depending on the pathway: College Preparatory/Work Ready or the CORE Curriculum. Students are automatically enrolled in the College Preparatory/Work Ready pathway and the student must opt out to enroll into the CORE Curriculum. OSDE notes that approximately six percent of enrolled high school students opt out of the College Preparatory/Work Ready Curriculum. The State does not directly collect data on which pathway the student completed and counts a student who completes either diploma pathway as achieving the standard high school diploma in the ACGR.

Differences in Oklahoma’s Unit Requirements by Pathway:

College Preparatory/Work Ready Curriculum	CORE Curriculum
Laboratory Science: 3	Science (including agriculture): 3
World Languages or Computer Technology: 2 of the same world language or 2 computer technology	Computer Technology: 1
Additional Unit: 1	Not applicable
Fine Arts or Speech: 1	Fine Arts: 1

Electives: 6	Electives: 8
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During the performance review, OSDE stated that it considers the CORE Curriculum to be the State’s standard diploma and that this allows for a student to replace a science, world language, or computer technology course to prepare for a career and technical education program rather than a college degree.

In OSDE’s letter to parents notifying them of the option to opt their students out of the College Prep/Work Ready Curriculum and into the CORE Curriculum, OSDE indicates that:

“Under 70 O.S. § 11-103.6, state law requires eighth grade students entering the ninth grade to complete the college preparatory/work ready high school curriculum outlined in the statute, unless the student’s parent or legal guardian approves the student to enroll in the core curriculum.... Successful completion of either curriculum will result in a student receiving a standard diploma. However, the core curriculum does not meet college entrance requirements, nor requirements for the Oklahoma’s Promise scholarship available to students whose family income is \$55,000 or less annually and who earn a 2.5 GPA in the college preparatory/work ready curriculum.”

Based on this information, that a student who earns the CORE Curriculum high school diploma does not meet entrance requirements for admission to the State university system, and the fact that the CORE Curriculum diploma is not awarded to a preponderance of students in the State, the Department believes this is not the regular high school diploma. It is, in fact, a lesser credential than the College Preparatory/Work Ready Curriculum. As indicated above, under the ESEA, a pathway to earning a regular high school diploma must be fully aligned with State standards and awarded to the preponderance of students in the State. A pathway, such as the CORE Curriculum, that is less rigorous, or that allows a lower level of achievement for some students (*e.g.*, does not meet State university admission requirements), than the pathway most students follow, such as the College Preparatory/Work Ready Curriculum, may not be included in the numerator when calculating the ACGR. As a result, OSDE’s calculation of its ACGR is inconsistent with the statutory definition of a regular high school diploma.

Progress in achieving English language proficiency (ELP) indicator

In its approved ESEA consolidated State plan, OSDE indicates that “Consistent with the methodology used for the academic achievement indicator, each English learner will have a ‘target’ or expected growth value for the subsequent year” (page 81). Based on the overall description in Oklahoma’s ESEA consolidated State plan, the Department understood that OSDE would only be including students who had at least two years of ELP data in order to determine if the student met or exceeded the target in the current year based on the most recent year of data. During the performance review, OSDE’s business rules for calculating progress in achieving ELP indicated that the State included students who exited services the first time they were assessed on the summative ELP assessment. While this approach is permitted in the ESEA, this methodology is inconsistent with the methodology described in OSDE’s approved ESEA consolidated State plan.

System of annual meaningful differentiation: Progress in achieving ELP indicator

In OSDE's approved ESEA consolidated State plan, a school that has fewer than 25 English learners in a given year across all grades, or 25 English learners over the most recent three years, will not have an index score for the progress in achieving ELP indicator, reducing the overall index point total for that school (p. 85). While it is allowable to pool multiple years of data to reach a minimum n-size, during the desk review, OSDE indicated that it only included data from English learners over the past two years, rather than the three most recent years. In follow-up communication, OSDE clarified that the State included data for English learners from the past two years when doing so was sufficient to reach the minimum n-size. When data from the prior two years was not sufficient, OSDE included data for English learners from the past three years. While this approach is permissible, it is not consistent with the methodology described in the State's approved ESEA consolidated State plan for including these students in the progress in achieving ELP indicator in OSDE's system of annual meaningful differentiation.

Additionally, OSDE separately ranked schools within each grade span that meet the minimum number of English learners (25) needed to calculate the Progress in Achieving ELP indicator from those schools that do not meet the minimum number of English learners and identified five percent of each group. Oklahoma's ESEA consolidated State plan does not describe this different methodology. OSDE must implement its system of annual meaningful differentiation as described in its approved ESEA consolidated State plan or submit an ESEA consolidated State plan amendment to reflect its current practice.

Alternate methodologies for annual meaningful differentiation

ESEA section 1111(c)(4)(C) requires that a State include all public schools in its system of annual meaningful differentiation, which must be based on all indicators in the State's accountability system under section 1111(c)(4)(B) of the ESEA. A State may establish a different methodology or methodologies for annual meaningful differentiation for schools for which an accountability determination cannot be made (*e.g.*, schools only serving students in prekindergarten (Prek) to grade 2) because the schools do not have the data needed to make a determination using the system put forth by the State (*e.g.*, due to the school not having students who take the annual State assessment). In Oklahoma's approved ESEA consolidated State plan, for Prek-2 grade schools or other schools that do not serve grades during which the State administers the assessments required under ESEA section 1111(b)(2), OSDE indicates it will use data for the next tested grade level (*e.g.*, third grade achievement status for Prek-2) of the schools into which the students feed. Additionally, for any school that does not meet the minimum n-size of 25 students in a single year, OSDE indicates it will average data across the three most recent years to calculate an indicator for that school.

However, during the review, OSDE noted that it does not implement the alternate methodology outlined in its approved consolidated State plan. Rather, OSDE included only the indicators for which schools had data available (*e.g.*, progress on ELP, chronic absenteeism). Additionally, the State indicated that, due to the pandemic, it did not have three consecutive years of data available, and it did not use its different methodology for schools that did not meet the minimum n-size of 25 students. The Department notes that Oklahoma's approved ESEA consolidated State plan specifically indicates that the State would use the three most recent years of data rather than three consecutive years of data. In total, the State reported that it excluded 143 schools from the accountability system for not meeting minimum n-size for all indicators (*i.e.*, lacking three consecutive years of data for some indicators), no testing grade,

or not meeting the grade span (*e.g.*, a school comprised of Prek to 3rd grade). As a result, the State did not include all public schools when it identified schools for support and improvement.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit to the Department:

1. Updated procedures or business rules for calculating the ACGR consistent with the statutory requirements, specifically the definition of a “regular high school diploma.” This requires that the State and LEAs must identify diplomas based on the CORE Curriculum and ensure those students are not included in the denominator when calculating the ACGR.
2. Evidence that the updated procedures for calculating the ACGR, consistent with statutory requirements, have been communicated with LEAs (*e.g.*, revised guidance).
3. A request to amend OSDE’s ESEA consolidated State plan to update the State’s methodology for calculating the progress in achieving ELP indicator to reflect OSDE’s current practice.
4. For the State’s system of annual meaningful differentiation regarding the progress in achieving ELP indicator, either a) an amendment to its approved ESEA consolidated State plan if it wishes to modify its approved methodology, or b) evidence that it updated its business rules to align with the methodology consistent with Oklahoma’s approved ESEA consolidated State plan.
5. Regarding its alternate methodologies for the State’s system of annual meaningful differentiation, either a) an amendment to its approved ESEA consolidated State plan if it wishes to modify its approved alternate methodology, or b) evidence that it updated its business rules to align with the alternate methodologies as described in its approved ESEA consolidated State plan.

Finally, OSDE must provide evidence, not later than December 1, 2024, that it included all schools in its statewide accountability system, based on data from the 2023-2024 school year.

IDENTIFICATION OF SCHOOLS

REQUIREMENT SUMMARY

Description: An SEA shall identify schools for comprehensive or targeted support and improvement. With respect to schools identified for comprehensive support and improvement, identification shall occur at least once every three years and must result in the identification of a subset of schools that receive Comprehensive support, as required by the statute. The schools identified for comprehensive support and improvement must include: 1) not less than the lowest-performing 5 percent of schools receiving Title I, Part A funds, 2) all high schools with a graduation rate below 67 percent, and 3) schools that receive Title I, Part A funds that were previously identified for additional targeted support and have not exited such status after a State-determined number of years. In addition, an SEA must annually identify schools requiring targeted support and improvement based on having one or more consistently underperforming subgroups of students, as determined by the State. Finally, an SEA must identify all schools requiring additional targeted support based on having one or more subgroups performing as poorly as the all students group in the lowest-performing 5 percent of schools receiving Title I, Part A funds, and the frequency of identification of which is determined by the SEA. An SEA may also identify, in its discretion, additional statewide categories of schools.

ESEA

§§ 1111(c)(4)(D), 1111(d)(2)(A)-(C),
1111(d)(3)(A)(i)(II)

ISSUE

Comprehensive Support and Improvement Schools (Lowest Performing)

ESEA section 1111(c)(4)(D)(i)(II) requires that the State identify not less than the lowest performing five percent of all Title I schools for comprehensive support and improvement (CSI-Low Performing). OSDE confirmed that it identified 148 schools for CSI-Low Performing in May 2023 based on data from school year 2021-2022. The State also confirmed that it identified non-Title I schools for CSI-Low Performing, reported those schools on its State and local report cards and through ED Facts as CSI (*i.e.*, CSILOWPERF), and allocated ESEA section 1003 school improvement funds to LEAs in order to serve these non-Title I schools. (See also section 1003 School Improvement.)

While the State may identify non-Title I schools based on low-performance, as described in its approved ESEA consolidated State plan, and may refer to such schools as CSI schools for State purposes only, non-Title I schools do not meet the ESEA definition of a CSI-Low Performing school and, thus, should not be reported to the Department through ED Facts as CSI-Low Performing. Additionally, a school must meet the statutory definitions of comprehensive, targeted, or additional targeted support and improvement (CSI, TSI, or ATSI, respectively) to be eligible to receive ESEA section 1003 funds. Because the schools are not Title I schools, they have not met the statutory definition of CSI-Low

Performing. (Note, non-Title I high schools with an ACGR below 66.7 percent must be identified for CSI; LEAs serving such high schools would be eligible for section 1003 funds.)

Comprehensive Support and Improvement Schools (Receiving Additional Targeted Support Not Exiting Such Status)

Under ESEA section 1111(d)(3)(A)(i)(II), any school that received Title I funds that was previously identified for additional targeted support and improvement (ATSI) under ESEA section 1111(d)(2)(C), and that does not meet exit criteria within a State-determined number of years, must be identified by the State for comprehensive support and improvement (CSI-Not Exiting ATSI).

In Oklahoma's approved ESEA consolidated State plan, the State indicated that it would first identify schools for CSI-Not Exiting ATSI in school year 2022-2023 based on the State's accountability system for school year 2021-2022. OSDE submitted a list of 110 schools that were identified for ATSI in 2018 that did not exit such status based on data from school year 2021-2022. As a result of not exiting ATSI status, the State designated these schools for CSI-Not Exiting ATSI in May 2023. During the performance review, OSDE indicated that some of the schools identified for CSI-Not Exiting ATSI were not Title I schools. Specifically, OSDE "cascaded" non-Title I ATSI schools to CSI-Not Exiting ATSI, reported them as such to *EDFacts*, and awarded these schools ESEA section 1003 school improvement funds. This methodology is inconsistent with the statutory requirement that only Title I schools may be identified for CSI-Not Exiting ATSI. (See also section 1003 School Improvement.) While the State may identify non-Title I schools based on low-performance as CSI-Not Exiting ATSI, it may only refer to such schools as CSI schools for State purposes. Non-Title I schools do not meet the ESEA definition of a CSI-Not Exiting ATSI and, thus, should not be reported to the Department through *EDFacts* as CSI-Not Exiting ATSI. Further, while the State may refer to such schools as CSI schools for State purposes, the non-Title I school must also maintain ATSI status until it has met the State's ATSI exit criteria.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit to the Department revised business rules so that its methodology for identifying schools for CSI-Low Performing and CSI-Not Exiting ATSI only identifies and reports Title I schools for such categories and is aligned with OSDE's approved ESEA consolidated State plan.

SUPPORT FOR SCHOOL IMPROVEMENT

REQUIREMENT SUMMARY

Description: Upon receiving notification from the State, an LEA shall, for each school identified by the State and in partnership with stakeholders, develop and implement a comprehensive support and improvement plan. The SEA shall notify an LEA of any school served by the LEA that is identified for targeted support and improvement, and the LEA shall notify such identified schools. An SEA must establish statewide exit criteria for schools identified for comprehensive support and improvement and additional targeted support and improvement. Periodically, an SEA must review resource allocation to support school improvement in each LEA serving a significant number or a significant percentage of schools identified for Comprehensive or Targeted support and improvement and must provide technical assistance to each LEA serving a significant number of schools identified for Comprehensive or Targeted support and improvement.

ESEA

§§ 1003(b)-(f); 1111(d)(1)-(2); 1111(d)(3)(A)

ISSUE

Identifying resource inequities to be addressed in CSI and ATSI plans

ESEA section 1111(d)(1)(B)(4) and (d)(2)(C) requires each school identified for CSI and ATSI to develop a support and improvement plan that identifies resource inequities to be addressed through implementation of the plan. OSDE provided its CSI and ATSI plan templates (*i.e.*, Comprehensive Improvement Plan (CIP) and Focused Improvement Plan (FIP)). The plan templates include many of the required components for a CSI, TSI, or ATSI plan, including:

1. Developed in partnership with stakeholders: The identified school is required to establish a leadership team that includes teachers, the principal, the LEA superintendent and other staff or parents to provide input in the development of the plan.
2. Informed by all indicators in the statewide accountability system: The identified school must review its Schoolwide Data Picture prior to identifying strengths and areas of need.
3. Includes evidence-based interventions: Identified schools must select evidence-based practices and interventions that align to the school's goals and provides OSDE's 9 Essential Elements (9EE) framework to support schools through its goal-setting process. OSDE provides a pre-vetted list of evidence-based providers to support LEAs in selecting interventions. However, LEAs in this performance review expressed confusion regarding their autonomy to select evidence-based interventions that were not included on the State's list. Please see the recommendation below.
4. Based on a school-level needs assessment (for CSI only): Identified schools must complete a comprehensive needs assessment using a State template that requires the school to describe the root causes of high priority problems following the analysis of student data, collaborative leadership, and stakeholder engagement.

5. Identified resource inequities to be addressed in the plan (for CSI and ATSI only): See issue described below.
6. Approved by the school and LEA: The final support and improvement plan is submitted by the school principal to the LEA for review in OSDE's eGrants management system. The LEA then reviews and approves TSI/ATSI plans or submits the CSI plan to OSDE for final review and approval.

The "action steps" section of the CSI and ATSI plan templates require each LEA to select evidence-based interventions to address its overall needs (*i.e.*, necessary resources). However, there is no defined component of the CSI plan review process or support and improvement plan templates that includes the requirement to identify resource inequities to be addressed through implementation of the plan. Additionally, based on the sample plans reviewed, the CSI and ATSI plans did not identify resource inequities to be addressed through implementation of the plan.

Monitoring

ESEA section 1111(d)(1)(B)(vi) requires the State to monitor and periodically review implementation of each CSI plan for each school identified by the State. The OSDE school support specialists provide technical assistance around the Oklahoma Nine Essential Elements and the school's needs assessment; however, the monitoring protocol provided by the SEA did not include a section for monitoring implementation of CSI plans. During the review, OSDE shared that it was in the process of developing a new protocol to monitor implementation of support and improvement plans.

In addition, OSDE does not have protocols in place to ensure that LEAs are meeting statutory requirements to review and approve TSI and ATSI plans, including the requirement under ESEA section 1111(d)(2)(B)(v) that the SEA ensures LEAs take additional action following unsuccessful implementation of a targeted support and improvement plan (*i.e.*, for schools identified for TSI or non-Title I ATSI). The LEAs indicated during the desk review that they would benefit from additional support and clarity from OSDE regarding TSI and ATSI plans.

ESEA section 1111(d)(2)(C) requires each school identified for ATSI to develop and implement a school-level targeted support and improvement plan to improve student outcomes based on the indicators in the Statewide accountability system for each student group of students that was the subject of notification. The virtual charter school LEA included in the Department's review process provided an ATSI plan that addressed the LEA overall rather than a school-level ATSI plan that addressed the needs of the specific student group that was the reason for the school's ATSI designation. Accordingly, OSDE's guidance, policies, and procedures are not sufficient to ensure that all LEAs develop and implement school-level ATSI plans consistent with statutory requirements.

More rigorous State-determined action following unsuccessful implementation of CSI plan

ESEA section 1111(d)(3)(A)(i)(I) requires that schools identified for CSI that have not met the State's exit criteria within a State-determined number of years (not to exceed four years) must receive more rigorous State-determined action. OSDE identified schools for CSI-More Rigorous Intervention following unsuccessful implementation of the CSI plan or not exiting ATSI status in May 2023, based on data from school year 2021-2022. In its approved ESEA consolidated State plan, OSDE stated that

following unsuccessful implementation of a CSI plan, “the CSI school will be required to adopt specific, more rigorous interventions selected by the OSDE” (p. 102). During the desk review, OSDE noted that the SEA planned to use a data tool to determine more rigorous interventions for these schools and launch a quarterly professional learning community for schools with similar identifications. At the time of this review, OSDE had not completed development of the data collection tool, implemented the learning communities for schools identified for more rigorous intervention, or required additional more rigorous State-determined actions within any of these CSI plans.

Resource Allocation Review

ESEA section 1111(d)(3)(A)(ii) requires the SEA to periodically review resource allocation to support school improvement in each LEA in the State serving a significant number of CSI, TSI, and ATSI schools. OSDE did not provide evidence that it has protocols or procedures to conduct periodic resource allocation reviews, consistent with ESEA section 1111(d)(3)(A)(ii). The Department published a dear colleague letter in July 2023 that provides guidance to States on developing their resource allocation review procedures (available at: <https://oese.ed.gov/files/2023/07/DCL-Title-I-Resource-Equity-for-posting.pdf>).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit to the Department:

1. Evidence that it has updated its guidance and procedures for support and improvement plans (*e.g.*, the plan template, State review procedures, LEA monitoring procedures) to ensure that CSI and ATSI schools identify resource inequities to be addressed through implementation of that plan consistent with the requirements in ESEA section 1111(d)(1)(B)(4) and (d)(2)(C).
2. Evidence that the SEA has implemented a monitoring protocol to review progress of implementation of CSI plans consistent with the requirement in ESEA section 1111(d)(1)(B)(vi).
3. Evidence that the State has updated its guidance and procedures (*e.g.*, subrecipient monitoring plan, guidance to LEAs on TSI and ATSI requirements) to ensure that LEAs are meeting their obligations to review and approve TSI and ATSI plans that meet statutory requirements under ESEA section 1111(d)(2)(B) and (C), including the requirement that LEAs take additional action following unsuccessful implementation of a targeted support and improvement plan after a number of years determined by the LEA.
4. Evidence that the SEA has implemented a process (*e.g.*, revised school support specialist handbook or guidance) for implementing more rigorous State-determined actions following unsuccessful implementation of a CSI plan, consistent with OSDE’s approved ESEA consolidated State plan and requirements in ESEA section 1111(d)(3)(A)(i)(I).
5. A timeline and plan for ensuring that the SEA completes the resource allocation review of each LEA serving a significant number of CSI or TSI schools, resulting in the completion of at least one resource allocation review no later than December 2024. The plan should include procedures for periodically conducting resource allocation reviews in the future, including how OSDE will determine which LEAs serve a significant number of CSI and TSI/ATSI and its general process for conducting these reviews (*e.g.*, draft resource allocation protocol). OSDE must also provide evidence of a completed resource allocation review to resolve this action.

RECOMMENDATION

While the SEA described a process in which LEAs have autonomy in selecting evidence-based practices that best meet the LEA's identified needs, at least one LEA thought that it was limited to only selecting evidence-based practices included on OSDE's list of vetted providers. The Department recommends that OSDE revise its guidance on identifying evidence-based practices and the corresponding tier of evidence to clearly communicate the flexibility for LEAs to select evidence-based interventions that best address the needs identified in the support and improvement plan.

1003 SCHOOL IMPROVEMENT

REQUIREMENT SUMMARY

Description: An SEA shall allocate and oversee the administration of 1003(a) school improvement subgrants so that LEAs and schools can effectively develop and implement comprehensive support and improvement and targeted support and improvement plans. The SEA must also conduct a rigorous review of 1003(a) subgrant applications to ensure that LEAs include all required elements.

ESEA
§§ 1003(a)-(f), 1111(d)(1)-(2)

ISSUE

LEA Eligibility to Receive Section 1003 Funds

Under ESEA section 1003(b)(1)(A), LEAs with schools identified for CSI, TSI, or ATSI consistent with statutory requirements are eligible for section 1003 funds. ESEA sections 1111(c)(4)(D)(i)(II) and 1111(d)(3)(A)(i)(II) specify that only Title I schools may be identified for either CSI-Low Performing or CSI-Not Exiting ATSI, respectively. As described in the Identification of Schools section of this report, OSDE confirmed that the State identified non-Title I schools for CSI-Low Performing and CSI-Not Exiting ATSI and allocated section 1003 funds to LEAs in order to serve at least one school following the 2022-2023 school year that did not meet the statutory definition for CSI.

Awarding Section 1003 Funds

ESEA section 1003(b)(1)(A) requires the State to allocate not less than 95 percent of the amount reserved under section 1003(a) *for any fiscal year* to make grants to LEAs to serve schools implementing CSI, TSI, or ATSI activities. Based on the documentation submitted regarding reservations and allocations for school improvement funds under section 1003 of the ESEA:

- OSDE reserved \$14,836,595 in FY 2022 and \$15,726,273 in FY 2023 of its Title I funds for ESEA section 1003 school improvement.
- Using those funds, in summer 2023, OSDE allocated \$29,042,683.25 in total FY 2023 and FY 2022 school improvement funds to all LEAs serving the 195 schools identified for CSI. Of that amount, OSDE indicated that it allocated \$13,316,416 in June 2023 using FY 2022 funds and \$15,726,268 in July 2023 using FY 2023 funds.
- Accordingly, it appears that OSDE allocated approximately 90 percent of its FY 2022 funds and 100 percent of its FY 2023 section 1003 funds to LEAs to support schools implementing CSI plans.

Thus, OSDE's procedures were inconsistent with the requirement in ESEA section 1003(b)(1)(A). Because the State combined the funding from two fiscal years to award subgrants in summer 2023, and the State overall awarded 95 percent of the funds to LEAs, no corrective action is needed with respect to these sub-awards. It is important that the State's policies going forward clearly identify that 95 percent of any fiscal year's section 1003 funds are allocated to LEAs.

Uses of Section 1003 Funds and Monitoring of LEAs

ESEA section 1003(b)(2)(B) requires the SEA to monitor and evaluate the use of funds by LEAs receiving an allotment of ESEA section 1003 funds. OSDE conducts fiscal monitoring through its grants management system and captures expenditures and reimbursement requests through the Oklahoma Cost Accounting System (OCAS). The State reported that OSDE's school support specialists approve the ESEA section 1003 budget (*i.e.*, 515 Project budget) and check that the budget aligns with the interventions included in the support and improvement plan. However, the State does not have a formal process for monitoring and evaluating LEAs' use and implementation of activities funded by section 1003 funds.

The lack of oversight procedures was particularly notable when reviewing documentation provided by the virtual charter LEA. This LEA has one CSI-low graduation rate high school and one ATSI elementary school. While OSDE indicated that only CSI schools are eligible to be served with ESEA section 1003 funds, the reimbursement documentation provided by the virtual charter LEA included invoices and approved ESEA section 1003 reimbursements for services provided to the elementary school (*i.e.*, an ATSI school). This is inconsistent with OSDE's intended use of section 1003 funds, which is to serve schools implementing CSI plans.

Section 1003 Application

Under ESEA section 1003(e), an LEA must submit an application to the SEA that describes how the LEA will:

1. Develop comprehensive support and improvement plans under ESEA section 1111(d)(1) for schools receiving funds;
2. Support schools developing or implementing targeted support and improvement plans under ESEA section 1111(d)(2), if applicable;
3. Monitor schools receiving funds;
4. Use a rigorous review process to recruit, screen, select, and evaluate any external partners with whom the LEA will partner;
5. Align other Federal, State, and local resources to carry out the activities supported with funds; and
6. As appropriate, modify practices and policies to provide operational flexibility that enables full and effective implementation of the plans.

OSDE requires its LEAs to submit a 515 Project budget on behalf of each school identified for CSI. As noted above, the State school improvement specialists review each 515 Project budget to check that the budget aligns to the school's support and improvement plan. OSDE staff also review each reimbursement request to ensure alignment with the budget and support and improvement plan. However, the State does not require LEAs to submit an application that describes how the LEA will meet each of the ESEA requirements described in section 1003(e).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit to the Department:

1. Evidence that it updated its policies (e.g., Guidance for Comprehensive School Improvement, School Support Specialist Handbook) to only award section 1003 funds to schools that meet the Federal school identification criteria, as required in ESEA section 1003(b)(1)(A).
2. Evidence that the State has updated its processes to ensure that it allocates not less than 95 percent of its ESEA section 1003 school improvement reservation to LEAs in any fiscal year, as required in ESEA section 1003(b)(1)(A).
3. Evidence that the SEA has implemented a monitoring protocol to evaluate LEAs' use of ESEA section 1003 funds, including procedures for virtual charter LEAs.
4. Evidence (e.g., application template, guidance) that it requires each LEA to submit an application to the SEA consistent with the requirements in ESEA section 1003(e).

RECOMMENDATION

After OSDE has updated its policies and procedures for school support and improvement to align with statutory requirements, the Department recommends that OSDE provide clearer guidance regarding LEA and school responsibilities regarding school improvement activities, such as school improvement plans and ESEA section 1003 funds (i.e., revised Guidance for Comprehensive School Improvement and School Support Specialist Handbook).

STATE AND LOCAL REPORT CARDS

REQUIREMENT SUMMARY

Description: 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. In preparing and disseminating report cards, an SEA and its LEAs must also follow student subgroup disaggregation reporting requirements.

ESEA
§§ 1003(i), 1111(h)

EDGAR
34 C.F.R. § 200.11

ISSUE

Accessibility for Parents, Family Members, and the Public

The ESEA requires that State and local report cards be widely accessible to the public. Specifically, report cards must be in an understandable and uniform format and, to the extent practicable, written in a language that parents can understand. (ESEA section 1111(h)(1)(B) and (h)(2)(B)). OSDE's report card website integrates a translation feature to assist in making report cards accessible in a number of languages other than English (*e.g.*, Spanish, Vietnamese). However, the State itself does not have any other procedures in place for how it ensures report cards are accessible for the other common languages, such as Cherokee and Marshallese, spoken by individuals with limited English proficiency in the State. Parents and other stakeholders who are not from the major language groups serviced by a State or LEA must also have meaningful access. A State or LEA may provide this access in the same manner as it does for its major language groups, or, if that is not practicable, by translating the report card upon request, translating an effective summary of the report card, or providing effective oral interpretations of the report card. During the performance review, OSDE indicated that it does not currently indicate on its website that report cards are available for translation or interpretation upon request in other languages.

Required Reporting Elements

ESEA section 1111(h)(1)-(2) requires States and LEAs to publish a wealth of information on State and local report cards. At the time of this review, OSDE's State and local report cards for the LEA overall and for each school in the LEA for school year 2022-2023 did not contain all of the requisite information:

- **ESEA section 1003(i)** (*for State report cards only*): A list of all the LEAs and schools that received funds under this section, including the amount of funds each school received and the types of strategies implemented in each school with such funds. OSDE includes a link on its State report card to the SEA's website (<https://sde.ok.gov/comprehensive-support-and-improvement>) where a user can find a list of the LEAs and schools that received section 1003 funds. The most recent available information is from State fiscal year 2022 or Federal fiscal year 2021. However, in summer 2023, OSDE allocated section 1003 funds to LEAs using its

Title I funds for Federal fiscal years 2022 and 2023. Information about the more recent awards is not included on the State report card.

- **ESEA section 1111(h)(1)(C)(i)(I)-(IV), (VI) and (h)(2)(C)** (*for all State and local report cards*): Clear and concise description of State accountability system and exit criteria: OSDE indicated that it does not currently include the required information on its State and local report cards. The State reports this information on a different web page (<https://sde.ok.gov/oklahoma-report-card-resources>) and indicated it plans to consolidate these documents into a concise summary and provide a link on the landing page for the State report card. Under ESEA section 1111(h)(1)(B), information on report cards must be presented in an understandable and uniform format and widely accessible to the public, which shall include making it available on a single webpage of the State’s website.
- **ESEA section 1111(h)(1)(C)(vi) and (h)(2)(C)** (*for all State and local report cards*): Progress toward State-designed long-term goals. At the time of the performance review, it was not clear how the State reports progress toward State-designed long-term goals, including measurements of interim progress, for academic achievement, graduation rates, and progress toward ELP. The State reports some progress information on academic achievement and progress toward ELP but these do not appear to be aligned with the State’s long-term goals and measurements of interim progress in its approved ESEA consolidated State plan (available at: <https://oklaschools.com/state/academic-achievement> and <https://oklaschools.com/state/english-language-proficiency-progress>).

Additionally, under ESEA section 1111(h)(1)(C)(ix) and (h)(2)(C), a State is required to report, on State and local report cards, the professional qualifications of teachers in the State, including information (that shall be presented in the aggregate and disaggregated by high-poverty compared to low-poverty schools) on the number and percentage of— (I) inexperienced teachers, principals, and other school leaders; (II) teachers teaching with emergency or provisional credentials; and (III) teachers who are not teaching in the subject or field for which the teacher is certified or licensed. During the Department’s review, we found inaccuracies in the educator qualification information reported for Epic Charter Schools. Based on Oklahoma’s local report cards for school year 2022-2023, Epic Charter LEA serves two schools: one elementary/middle school with 15,223 students enrolled and one high school with 13,255 students enrolled. Based on the same local report cards, Epic Charter LEA has 1,044 teachers: 1,043 of those teachers are reported at the elementary/middle school and 1 teacher is reported at the high school. During the performance review, the LEA indicated that this information is not accurate for teachers serving students in its elementary/middle and high schools. During the technical correction, OSDE indicated that this issue is unique to one virtual LEA, Epic Charter Schools.

Accordingly, OSDE does not have sufficient data collection and review procedures to ensure that the LEA and the State accurately reports educator qualification information.

REQUIRED ACTION

Within 60 business days of receiving this letter, OSDE must provide:

1. Evidence that its State and local report cards are presented, to the extent practicable, in a language that parents and family members can understand (*e.g.*, if it is not practicable to provide a written translation, it should be provided orally to a family member upon request).
2. Evidence that its State and local report cards for the LEA overall and for each school in the LEA for the 2022-2023 school year include all required reporting elements consistent with ESEA section 1111(h) and related provisions.
3. Evidence that the State has updated its data collection, review, or reporting procedures to ensure that it accurately reports educator qualification information for all LEAs, including virtual charter school LEA(s).
4. For the 2022-2023 school year, for its State and local report cards for Epic Charter Schools LEA overall and for each school in the LEA, evidence that the State either (1) removed the inaccurate data, or (2) added a data note explaining the discrepancy.
5. For the 2023-2024 school year, evidence that its State and local report cards for Epic Charter Schools LEA overall and for each school in the LEA include accurate data for all required reporting elements consistent with ESEA section 1111(h) and related provisions.

SCHOOLWIDE PROGRAM

REQUIREMENT SUMMARY

Description: A Title I schoolwide program is a comprehensive reform strategy designed to upgrade the educational program of a Title I school in order to improve the achievement of the lowest-achieving students. An LEA may operate a schoolwide program in a Title I school with 40 percent or more of its students living in poverty. In addition, an SEA has discretion to grant a waiver to allow an LEA to operate a schoolwide program without meeting the 40 percent poverty threshold if the SEA has determined that a schoolwide program will best serve the needs of low-achieving students in the school. A school implementing a Title I schoolwide program must conduct a comprehensive needs assessment of the entire school, prepare a comprehensive schoolwide plan, and regularly review the schoolwide plan. To better leverage all available funding, a schoolwide program school has the flexibility to consolidate funds from Title I and other Federal educational programs with State and local funds. To support the effective implementation of schoolwide programs, States must eliminate or modify State and local fiscal accounting requirements so that LEAs can consolidate funds under schoolwide programs.

ESEA

§ 1114; § 1603(a); §1111(g)

Title I Regulations

34 C.F.R. §§ 200.25-200.29

ISSUE

Consolidation of Funds in Schoolwide Programs

Under ESEA section 1114(a)(1)(A), an LEA may consolidate and use Title I funds, together with other Federal, State, and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

Additionally, under ESEA section 1603(a)(1)(C) each State receiving Title I funds must eliminate or modify State and local fiscal accounting requirements in order to facilitate the ability for schools to consolidate funds under schoolwide programs. OSDE provides comprehensive guidance on the option to consolidate funds in a schoolwide program as part of its LEA consolidated application (project 785) and its Title I, Part A Handbook on Schoolwide Consolidation of Funds.

However, the State does not provide guidance for schools that choose to consolidate, in its schoolwide program, funds received under Title I, Part C for migratory children (34 C.F.R. § 200.29(c)(1)). Before a school chooses to consolidate in its schoolwide program funds received under Title I, Part C of the ESEA, the school must— (i) use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary

to permit these students to participate effectively in school, as identified through the comprehensive statewide needs assessment under 34 C.F.R. § 200.83; and (ii) document that these needs have been met.

When the Department monitored OSDE in July 2021 for Title I, Part C requirements, the Department found that OSDE had insufficient guidance on consolidating Title I, Part C funds in a schoolwide program consistent with 34 C.F.R. § 200.29(c)(1). In September 2022, OSDE resolved the Department's finding by submitting an assurance that it had removed the option to consolidate Title I, Part C funds in schoolwide programs and that OSDE had advised LEAs of the change in policy. However, at the time of the Department's performance review regarding Title I, Part A requirements, OSDE had not updated its guidance, procedures, and templates to indicate that the State does not allow LEAs to consolidate Title I, Part C funds as part of a schoolwide program.

Regarding the Department's recommendation 1 below, although OSDE allows for the consolidation of funds for specified ESEA programs as part of a schoolwide program, the State does not currently have procedures to allow for the consolidation of Federal funds with State and local funds. During the Department's review, OSDE indicated that it works with LEAs to coordinate but not consolidate Federal funds with State and local funds (said another way, OSDE allows for the braiding of Federal funds with non-Federal funds but does not allow for blending).

Schoolwide Program Plans

Each school operating a Title I schoolwide program is required to develop and implement a plan consistent with the requirements in ESEA section 1114(b). OSDE provides information on the requirements for schoolwide programs in: (1) the State's Title I, Part A handbook, (2) a schoolwide program plan template, and (3) a variety of other resources on its State website. Additionally, OSDE reviews schoolwide plans as part of the LEA consolidated application each year.

However, for the virtual charter school LEA included in the Department's review process, the LEA did not develop schoolwide program plans based on information for each individual school (*i.e.*, one elementary/middle school and one high school). For example, each school operating a Title I schoolwide program is required to develop its plan with the involvement of parents and other members of the community to be served and individuals who will carry out such plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of programs described in other parts of this title), the LEA, to the extent feasible, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, if the plan relates to a secondary school, students, and other individuals determined by the school. However, as part of the LEA's procedures to develop and revise its two schoolwide plans with stakeholders, it conducts a survey that does not allow for the LEA to view information separately for its two schools (*e.g.*, disaggregating results by elementary/middle and high school grade spans).

Accordingly, OSDE's guidance, policies, and procedures are not sufficient to ensure that virtual charter school LEAs meet the schoolwide program plan requirements for each school in ESEA section 1114(b).

Waivers from the State to Operate a Schoolwide Program

Under ESEA section 1114(a)(1)(B), a school that serves an eligible school attendance area in which less than 40 percent of the children are from low-income families, or a school for which less than 40 percent of the children enrolled in the school are from such families, may operate a schoolwide program if the school receives a waiver from the State to do so, after taking into account how a schoolwide program will best serve the needs of the students in the school served under this part in improving academic achievement and other factors. In Oklahoma’s LEA consolidated application, OSDE indicates that schools that are under 35 percent poverty must submit a waiver from OSDE to operate as schoolwide program. However, OSDE’s Title I handbook correctly indicates that schools with fewer than 40 percent of students in poverty must submit a waiver to operate a schoolwide program. OSDE must revise its documents (*e.g.*, consolidated application and any other guidance to LEAs) to accurately state the provision regarding waivers to permit a Title I school to operate a schoolwide program in which less than 40 percent of children are from low-income families.

Early Learning Programs and Delivery of Services by External Provider

Regarding the Department’s recommendation 2 below, the State does not provide guidance to LEAs on the provision in ESEA section 1114(c) regarding the use of Title I funds for preschool programs. We note that OSDE has some information available in its internal documentation (*e.g.*, policy implementation guide) that it uses to respond to questions from LEAs and schools. During the review, OSDE indicated that schools in Oklahoma are using Title I funds for preschool programs.

Additionally, the State does not provide guidance to LEAs on the provision in ESEA section 1114(d) regarding the delivery of services in a Title I program by a nonprofit or for-profit external provider with expertise in using evidence-based practices. OSDE indicated that it was not aware of any schools that deliver services in a Title I program using an external provider and, thus, it has not provided guidance on this matter.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide:

1. Evidence that it has updated its guidance, policies, and procedures (*e.g.*, Title I, Part A Handbook, schoolwide plan template, monitoring procedures) to remove the option for consolidation of Title I, Part C funds with other schoolwide program funds consistent with the assurance OSDE submitted to the Department in September 2022.
2. Evidence that it has updated its guidance, policies, and procedures (*e.g.*, Title I, Part A Handbook, schoolwide plan template, monitoring procedures) regarding the requirement that each individual school, including for virtual charter schools, operating a Title I schoolwide program is required to develop and implement a plan consistent with requirements in ESEA section 1114(b).
3. Evidence that it has updated its guidance, policies, and procedures (*e.g.*, LEA consolidated application, presentations on schoolwide programs) to accurately state the provision regarding waivers to permit a Title I school to operate a schoolwide program in which less than 40 percent of children are from low-income families consistent with the requirement in ESEA section 1114(a)(1)(B).

RECOMMENDATION

The Department recommends that OSDE update its:

1. Accounting systems and procedures to allow an LEA to consolidate and use Title I funds and other Federal funds, together with State and local funds, for purposes of a schoolwide program.
2. Guidance, policies, or procedures (*e.g.*, Title I, Part A Handbook, schoolwide plan template, monitoring procedures) to communicate the provisions in ESEA section 1114(c) and (d) regarding the use of Title I funds for preschool programs or the delivery of services in a Title I program by a nonprofit or for-profit external provider with expertise in using evidence-based practices. In particular, please refer to the Department's recently revised guidance *Serving Preschool Children Through Title I, Part A of the ESEA* (available at: <https://oese.ed.gov/files/2024/02/Title-I-Preschool-Early-Learning-Guidance-Revised-2023-FINAL.pdf>).

TARGETED ASSISTANCE PROGRAM

REQUIREMENT SUMMARY

Description: A Title I targeted assistance program is a strategy in schools receiving funding under Title I Part A that serve eligible children identified as having the greatest need for special assistance in order for those children to meet the challenging State academic standards. A school implementing a Title I targeted assistance program must serve participating students by using resources to help eligible children meet the challenging State academic standards, use methods to strengthen the academic program to the school, and coordinate with and support the regular education program.

ESEA
§ 1115

ISSUE

Eligible Children

Under ESEA section 1115(c)(1), a child is eligible to receive services if they are identified by the school as failing, or most at risk of failing, to meet the challenging State academic standards on the basis of multiple, educationally related, objective criteria established by the LEA and supplemented by the school, except that children from preschool through grade 2 shall be selected solely on the basis of criteria, including objective criteria, established by the LEA and supplemented by the school.

Additionally, certain children are automatically eligible to participate in a Title I targeted assistance program, under ESEA section 1115(c)(2), including:

- Children who participated in Head Start, received services supported by the Comprehensive Literacy State Development Grants program under Title II, Part B, Subpart 2 of the ESEA, or attended a Title I preschool program at any time in the prior two years;
- Children who received services under Part C of Title I (migrant education) in the prior two years;
- Children experiencing homelessness; and
- Children who are in a local institution for neglected or delinquent children and youth or attending a community-day program for these children.

If a child is automatically eligible to participate in a Title I program by virtue of being in one of the categories listed above, an LEA or school need not identify the child as most at risk of failing to meet the challenging State academic standards to participate in a Title I preschool program.

OSDE's descriptions in its Title I, Part A Handbook and in its consolidated monitoring protocol for LEAs are inaccurate regarding students who are eligible to receive services based on criteria versus being "automatically" eligible. For example, OSDE's Title I, Part A Handbook indicates that children experiencing homelessness and children who are in a local institution for neglected or delinquent

children and youth are eligible for Title I services on the same basis as other children.

Finally, OSDE provides a targeted assistance plan template for schools, which asks the school to “describe the outcomes of the school’s comprehensive needs assessment, as well as a description of the data sources used in the process. The results should include detailed analysis of all student groups; an examination of student, teacher, school and community strengths and needs; the process for identifying the targeted student population and a summary of priorities that will be addressed in the Targeted Assistance Plan.” However, neither of the example targeted assistance plans submitted appear to explain how the school is identifying eligible students. Although the State’s monitoring procedures include a review of the targeted assistance plans, the State’s procedures do not appear to ensure that targeted assistance programs are identifying eligible children based on the requirements in ESEA section 1115(c).

Comprehensive Needs Assessments

Regarding the Department’s recommendation below, OSDE’s sample of targeted assistance plans and presentation on implementing Title I programs all incorrectly indicate that a school operating a targeted assistance program is required under the ESEA to conduct a comprehensive needs assessment. Although OSDE may choose to require a school operating a targeted assistance program to conduct a comprehensive needs assessment, ESEA section 1115 does not require a comprehensive needs assessment unless the school operating a targeted assistance program would like to provide comprehensive services. In general, a Title I targeted assistance program must be focused on the needs of the students that will be served rather than the entire school. (ESEA section 1115(b)).

Title I Staff and Limited Duties Beyond Classroom Instruction

In a school operating a Title I targeted assistance program, the staff paid with Title I funds should primarily be providing services to eligible students. ESEA section 1115(d)(2) authorizes the staff in the Title I targeted assistance school who are paid with Title I funds to assume limited duties beyond classroom instruction or that do not benefit participating children that are assigned to similar personnel, provided the time Title I staff spend on such duties is the same proportion of total work time assigned to similar non-Title I staff. At the time of the Department’s desk review, OSDE did not provide any guidance to LEAs and schools on this requirement. After the desk review and prior to the release of this performance report, OSDE provided evidence that it had updated its Title I, Part A Handbook to describe the requirement in ESEA section 1115(d)(2).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide evidence that it has updated its guidance, policies, and procedures (*e.g.*, Title I, Part A Handbook, monitoring procedures) to ensure that schools determine whether a child is eligible to receive services in a targeted assistance program consistent with the requirements in ESEA section 1115(c).

RECOMMENDATION

The Department recommends that OSDE update its guidance and procedures (*e.g.*, targeted assistance plan templates, presentations on implementation of Title I programs) to remove inaccurate statements

that the ESEA requires schools operating Title I targeted assistance programs to conduct comprehensive needs assessments.

PARENT AND FAMILY ENGAGEMENT

REQUIREMENT SUMMARY

Description: An LEA that receives Title I, Part A funds must notify parents that they may request information on teacher and paraprofessional qualifications. Additionally, an LEA must provide parents with information regarding student academic achievement and growth, testing transparency, information regarding the State or LEA policy for student participation in any assessments and additional information. An LEA receiving Title I funds must also conduct outreach to parents and family members and implement parent and family programs and activities, which must be planned and implemented in consultation with parents. An SEA must collect and disseminate to LEAs effective parent and family engagement strategies.

ESEA
§1111(g)(2)(F); §1112(e); §1116; and §8101(39)

ISSUE

ESEA section 1116(a)(2) and (b) outlines the requirements for LEA and school parent and family engagement policies, respectively. While OSDE provides guidance on these requirements, the LEA policies submitted during the performance review only reiterated the statutory requirements rather than describing how each LEA and school would meet the requirements. For example, ESEA section 1116(a)(2)(D) requires an LEA to describe how it will conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy. One of the LEA's parent and family engagement policies restated this statutory requirement and did not describe an annual evaluation.

ESEA section 1116(a)(3)(C) requires that not less than 90 percent of the funds reserved for parent and family engagement shall be distributed to Title I schools, with priority given to high-need schools. Although OSDE indicated during the desk review that it asks LEAs to focus on high-need schools, the State's documentation does not indicate that LEAs must prioritize high-need schools when distributing funds under this reservation.

ESEA section 1112(e)(1)(A) requires that, at the beginning of each school year, an LEA that receives Title I funds shall notify the parents of each student attending any school receiving Title I funds that the parents may request, and the LEA will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following:

- Whether the student's teacher—
 - has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
 - is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and

- is teaching in the field of discipline of the certification of the teacher.
- Whether the child is provided services by paraprofessionals and, if so, their qualifications.

Although OSDE’s monitoring procedures request evidence for the requirements in ESEA section 1112(e)(1)(A), OSDE did not provide any documentation that it collected evidence for how LEAs meet this requirement. In response to the Department’s requests for documentation, OSDE submitted sample letters that demonstrated how the LEAs meet the requirements in ESEA section 1112(e)(1)(B)(ii), which requires that the LEA provide timely notice if a student in a Title I school has been assigned, or has been taught for four or more consecutive weeks by, a teacher who does not meet applicable State certification or licensure requirements at the grade level and subject area in which the teacher has been assigned. Accordingly, OSDE has not documented that it has sufficient procedures in place to ensure that LEAs are meeting the requirement regarding parents right to know for professional qualifications in ESEA section 1112(e)(1)(A).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide evidence that it has:

1. Updated its guidance, policies, and procedures (*e.g.*, subrecipient monitoring procedures, LEA and school parent and family engagement policy templates) for LEA and school parent and family engagement policies so that they clearly indicate that each LEA and school must describe how it will meet the requirements under ESEA section 1116(a)(2) and (b), respectively.
2. Updated its guidance, policies, and procedures (*e.g.*, Title I, Part A Handbook, LEA consolidated application review procedures) to ensure that each LEA prioritizes high-need schools when distributing funds from the parent and family engagement reservation under ESEA section 1116(a)(3).
3. Updated its guidance, policies, and procedures (*e.g.*, monitoring procedures, Title I, Part A Handbook) to ensure that each LEA notifies parents that they may request information on the professional qualifications of the student’s teachers consistent with the requirements in ESEA section 1112(e)(1)(A).

TITLE I-SPECIFIC FISCAL REQUIREMENTS

REQUIREMENT SUMMARY

Description: An SEA may only provide Title I, Part A funds to an LEA if State and local funds will be used in schools served by Title I funds to provide services that, on the whole, are at least comparable to services in schools that are not receiving Title I funds. An SEA and its subgrantees shall ensure that funds from the Title I, Part A program are used to supplement not supplant State and local funds. An SEA 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

§§ 1113, 1114, 1115, 1116(a)(3), 1117(a), 1118(b), 1118(c), and 4306

Title I Regulations

34 C.F.R. §§ 200.64, 200.77, and 200.78

EDGAR

34 C.F.R. §§ 76.50-51, § 76.300, § 76.789, and § 76.792

Uniform Guidance

2 C.F.R. § 200.332(a)

ISSUE

Supplement Not Supplant

ESEA section 1118(b) requires an LEA to demonstrate that its methodology to allocate State and local funds to schools results in each Title I school receiving all of the State and local funds it would otherwise receive if it were not receiving Title I funds. Each year, OSDE has LEAs upload their Title I supplement not supplant methodology as part of their LEA consolidated applications. OSDE indicated that it reviews these methodologies when it reviews the LEA consolidated applications. Additionally, OSDE also reviews for Title I supplement not supplant requirements as part of its subrecipient monitoring process.

However, based on the documentation submitted, OSDE's procedures are not sufficient to ensure that LEAs meet the Title I supplement not supplant requirements in ESEA section 1118(b). The documentation submitted by one LEA in its consolidated application consisted of State and local expenditures, by school/site, based on the State's accounting system and did not provide a methodology for allocating State and local funds. Additionally, the other documentation submitted by the State for two LEAs primarily consisted of staffing plans (e.g., 1 principle per school, 1 teacher per 27 students in grades 4-6, 1 instructional specialist per school site for preschool to grade 3) did not clearly indicate that these positions would only be funded with State and local funds. Additionally, only one of the two LEAs provided its methodology for allocating non-staffing resources (e.g., instructional materials per student, professional development per teacher). If one or more of these positions are funded with Federal funds,

this documentation for allocating staff on its own would not be sufficient to ensure that the LEA's methodology to allocate State and local funds to schools results in each Title I school receiving all of the State and local funds it would otherwise receive if it were not receiving Title I funds. For an example of the methodologies that would meet requirements, please refer to pages 12-13 of the Department's Title I supplement not supplant guidance available at:

<https://oese.ed.gov/files/2020/07/snsfinalguidance06192019.pdf>.

Comparability

ESEA section 1118(c)(1)(A) requires the SEA to only provide Title I funds to an LEA if the 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 funds. Each LEA is required to develop procedures for compliance with comparability requirements with the following exceptions. Under ESEA section 1118(c)(1)(C), an LEA may determine comparability of each of its Title I schools on a district-wide basis or a grade-span basis. The LEA may exclude schools that have fewer than 100 students. The SEA may require that all LEAs use the same method or allow LEAs to submit other comparability measures for approval by the SEA. In either case, the SEA must determine that an LEA's methodology will ensure that Title I schools in the LEA are comparable to non-Title I schools or, if all schools are Title I schools, that all Title I schools are substantially comparable with each other. ESEA section 1118(c)(1) also allows an LEA to only include staff paid with State and local funds when determining compliance with comparability requirements and ESEA section 1118(c)(5) allows an LEA to exclude State and local funds expended for language instructional education programs and excess costs of providing services to children with disabilities.

As part of its process to ensure that LEAs meet the Title I comparability requirements, OSDE has LEAs annually submit comparability reports using student/instructional staff ratios. In the comparability report provided by one of the LEAs included in this review, the LEA inaccurately reported 0 students enrolled for an alternative high school that had 505 students enrolled based on the LEA's consolidated application. This resulted in the alternative high school being excluded from the LEA's comparability determinations.

Additionally, OSDE indicated that two LEAs failed to demonstrate comparability in Federal fiscal year 2022 (*i.e.*, school year 2022-2023). The State provided documentation for corrective action plans and follow up communications with these LEAs regarding these issues. In the State's communications with the LEAs, it suggested other methods for the LEAs to meet comparability requirements and suggested excluding staff paid with Federal funds, such as Title III, Part A of the ESEA and the Individuals with Disabilities Education Act (IDEA). Based on the information provided, the Department has included a recommendation below for how OSDE may consider updating its comparability procedures.

Within-District Allocations

ESEA section 1113 outlines requirements for how an LEA, with the Title I funds that remain after the reservations, identifies eligible Title I schools and allocates Title I funds to public schools. Under sections 1113(a)(2)(B) and 1113(b)(1)(A) of the ESEA, a school is eligible for Title I funds if its poverty percentage is as high as the LEA's poverty percentage or, at the LEA's discretion, at least 35 percent.

There are two exceptions where an LEA does not have to follow certain requirements of section 1113 of the ESEA and 34 C.F.R. § 200.78 that pertain to determining which of its schools receive Title I funds and the amount of their allocations:

1. An LEA with an enrollment of fewer than 1,000 students (ESEA section 1113(a)(6)); and
2. An LEA consists of only one school because its only school will receive the amount the LEA has available to allocate to public schools.

As part of the State's procedures to ensure that the LEA meets these requirements, the State outlines specific steps and options in its LEA consolidated application:

- Low Income Data Step 1, where the LEA reviews information for each school and the LEA overall on free and reduced-price lunch counts, public enrollment, and non-public poverty counts.
- Promote to Serve Step 2, which allows the LEA to rank based on public only or based on public and nonpublic and also allows the LEA to utilize the option in ESEA section 1113(a)(3)(B) for certain high schools.
- Ranking Method Step 3, which allows the LEA to choose one of the following seven options:

For LEAs exempt from the requirements under ESSA, Section 1113, select the desired ranking method, regardless of the LEAs poverty level.

1. Exempt: District enrollment is less than 1,000.

2. Exempt: One school per grade span (e.g., K-5, 6-8, 9-12).

Select the desired ranking method for sites below 75% low income and then click the 'Rank' button.

3. Attendance areas with low income greater than or equal to the total percentage of same or similar grade spans.

4. Attendance areas with low income greater than or equal to the district total percentage:

Ranking within entire district.

Ranking by same or similar grade spans.

5. Attendance areas with low income greater than or equal to 35%:

Ranking within entire district.

Ranking by same or similar grade spans.

- Intent to Serve Step 3.5, which allows the LEA to select schools to serve out of the eligible schools sorted by poverty percentage and allows an LEA to “promote to serve” ineligible schools based on the ranking method chosen in Step 3.
- District Allocation and Set Asides Step 4, which is where the LEA determines the per-pupil allocation amounts.

First, section 1113(a)(3) of the ESEA and 34 C.F.R. § 200.78(a)(1) require an LEA to rank all of its school attendance areas according to their percentage of *public school* children from low-income families. OSDE's procedures in Promote to Serve Step 2 incorrectly allow an LEA to rank schools based on both public and nonpublic counts.

In the sample documentation submitted, the Department found two LEAs in Oklahoma that do not appear to have met the requirements in ESEA section 1113. First, one LEA's consolidated application indicated that it served 7,651 students in 9 schools with an LEA poverty percentage of 13.95. In the application, the LEA indicated that it would only serve schools with poverty percentages greater than or equal to the LEA's poverty percentage (OSDE's Ranking Method Step 3). As a result, three schools were found to be ineligible based on the ranking method chosen in step 3 and then the LEA chose "promote to serve" for these three schools. These three schools have poverty percentages of 9, 11, and 11, which are all below the LEA's poverty percentage and 35 percent, and thus, they were not eligible to receive Title I funds.

Similarly, another LEA's consolidated application indicated that it served 2,908 students in 6 schools with an LEA poverty percentage of 32. In the application, the LEA indicated that it was exempt from the requirements in ESEA section 1113 because it only had one school per grade span (OSDE's Ranking Method Step 3). Although the LEA may only have one school per grade span, the requirements in ESEA section 1113 would still apply to this LEA. In the LEA's consolidated application for school year 2023-2024, the LEA only served three schools all of which had poverty percentages above the LEA's poverty percentage. However, in the data provided from LEA's consolidated application for school year 2022-2023, it appears that the LEA chose to serve five schools, including one school with a poverty percentage of 23, although the LEA's poverty percentage was 29 and, thus, it would have not been eligible to receive Title I funds.

Accordingly, OSDE's procedures are not sufficient to ensure that LEAs meet the requirements in ESEA section 1113. In particular, the Department identified three issues: the option available in Promote to Serve Step 2 that incorrectly allows an LEA to rank schools based on both public and nonpublic counts; the option available in Ranking Method Step 3 that incorrectly states an LEA is exempt from requirements if it only has one school per grade span; and the option in Intent to Serve Step 3.5 where an LEA may promote to serve ineligible schools, which OSDE does not sufficiently review.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide evidence that it has:

1. Updated its guidance, policies, and procedures (*e.g.*, guidance to LEAs on methodologies, LEA consolidated application review process, subrecipient monitoring protocol) to ensure that LEAs meet the Title I supplement not supplant requirements in ESEA section 1118(b) that the LEA's methodologies to allocate State and local funds to schools results in each Title I school receiving all of the State and local funds it would have otherwise received if it were not receiving Title I funds.
2. Updated its guidance, policies, and procedures (*e.g.*, LEA consolidated application) to ensure that LEAs meet the requirements in ESEA section 1113. For support on making these updates, please see the Department's guidance on Title I within-district allocations available at: <https://oese.ed.gov/files/2022/02/Within-district-allocations-FINAL.pdf>.

RECOMMENDATION

The Department recommends that OSDE update its comparability procedures to better ensure that LEAs report accurate data in their comparability reports. For example, the State could institute data checks that

compare the enrollment numbers reported against the other most recent enrollment numbers reported to identify potential errors in LEA submissions.

The Department also recommends that OSDE update its comparability procedures to provide other methods for LEAs to demonstrate comparability. For example, under ESEA section 1118(c)(2)(A), an LEA is considered to have met the comparability requirement if the LEA files with the SEA a written assurance that it has established and implemented a:

- District-wide salary schedule;
- Policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- Policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

In addition to OSDE's methodology for student/instructional staff ratios, an LEA may also meet the comparability requirement if it establishes and implements other measures for determining compliance such as:

- Student/instructional staff salary ratios;
- Expenditures per pupil; or
- A resource allocation plan based on student characteristics such as poverty, limited English proficiency, or disability, etc.

OTHER TITLE I REQUIREMENTS

REQUIREMENT SUMMARY

Description: Any State that receives support under Title I, Part A must describe how low-income and minority children in Title I schools are not served at disproportionate rates by ineffective, out-of-field, or inexperienced teachers and must evaluate and publicly report the progress of the State with regard to such description. Such State must also have a State committee of practitioners to advise the State in carrying out its Title I responsibilities. Finally, each LEA receiving Title I funds, regardless of whether it operates a Title I preschool program, must carry out certain coordination activities with Head Start agencies.

ESEA

§§ 1111(g)(1)(B), 1111(g)(2)(L), 1119, and 1603

ISSUE

Committee of Practitioners

ESEA section 1111(g)(2)(L) requires the State plan to contain an assurance that the SEA has involved the committee of practitioners established under ESEA section 1603(b) in developing the plan and monitoring its implementation. ESEA section 1603(b) requires an SEA to create a State committee of practitioners to advise the State in carrying out the responsibilities under Title I. It requires the committee to include the following individuals:

- representatives from LEAs (as the majority of its members);
- administrators;
- teachers from traditional public schools, charter schools (if applicable to the State), and career and technical educators;
- principals and other school leaders;
- parents;
- members of local school boards;
- representatives of private school children;
- specialized instructional support personnel and paraprofessionals;
- representatives of authorized public chartering agencies (if applicable to the State); and
- charter school leaders (if applicable to the State).

Additionally, ESEA section 1603(a)(1)(A) requires that the State ensure that any State rules, regulations, and policies relating to Title I conform to the purposes of Title I and provide any such proposed rules, regulations, and policies to the committee of practitioners for review and comment.

OSDE indicated that its committee of practitioners met up until 2021 and, at the time of the review, the State's website provided documentation of such meetings until 2017. Thus, for a period of time, OSDE was not providing any State rules, regulations, and policies related to Title I to its committee of practitioners for review and comment. Following the desk review, OSDE provided evidence that the

committee met in December 2023 and of the committee’s membership, but it was not clear from the documentation provided that the committee included the following individuals:

- teachers from traditional public schools, charter schools, and career and technical educators;
- members of local school boards;
- representatives of private school children;
- specialized instructional support personnel and paraprofessionals;
- representatives of authorized public chartering agencies; and
- charter school leaders.

Educator Equity

ESEA section 1111(g)(1)(B) requires that a State plan describe how low-income and minority children enrolled in Title I schools are not served at disproportionate rates by ineffective, out-of-field, and inexperienced teachers, and the measures the State will use to evaluate and publicly report the progress of the State with respect to such description. Although OSDE publicly reports some information on out-of-field teachers and inexperienced teachers on State and local report cards, the State does not publicly report its progress toward ensuring that low-income and minority children in Title I schools are not served at disproportionate rates by ineffective, out-of-field, and inexperienced teachers. While the SEA is not required to report this progress on State and local report cards, that is one way to meet this requirement.

Further, ESEA section 1112(b)(2) requires each LEA receiving a Title I, Part A subgrant to identify and address, as required under State plans as described in section 1111(g)(1)(B), any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers. Currently, OSDE’s Consolidated District Application Plan template includes a “Section II: Equitable Distribution of Teachers” and within that section asks the following:

- I.1 Complete the chart below using the information from LEA personnel records, the Accreditation application, and the most recent October low-income student count report. (The table includes columns for site name, grade span, CSI & ATSI, percentage of low-income students age 5-17, percentage of minority students aged 5-17, number of experienced teachers, and number of inexperienced teachers.)
- II.2 How does the LEA implement specific strategies to identify and address any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out of field teachers?

Accordingly, OSDE’s procedures the State’s procedures are not sufficient to meet the requirements in ESEA section 1112(b)(2) because the State’s procedures (1) only include numbers of inexperienced teachers and not rates or percentages of students being taught by inexperienced teachers, (2) do not include any rates for ineffective or out-of-field teachers, and (3) do not examine how low-income and minority children in Title I schools are being served by educators consistent with the State’s ESEA consolidated State plan.

LEA Coordination with Head Start Agencies

Each LEA receiving Title I funds, regardless of whether it operates a Title I preschool program, must carry out the following coordination activities with Head Start agencies and, if feasible, other early learning programs that serve children who will attend the schools of the LEA:

- Developing and implementing a systematic procedure for receiving records of preschool children, with their family’s consent;
- Establishing communication between school staff and their early learning program counterparts;
- Conducting meetings involving parents, kindergarten or elementary school teachers, and Head Start teachers, or, if appropriate, teachers from other early learning programs to discuss the developmental and other needs of individual children;
- Organizing and participating in joint transition-related training of school staff and Head Start staff, and, where appropriate, other early learning program staff; and
- Linking the educational services provided by the LEA with those provided by Head Start programs. (ESEA section 1119(b)).

For additional information on these requirements, please refer to the Department’s Title I preschool guidance available at: <https://oese.ed.gov/files/2024/02/Title-I-Preschool-Early-Learning-Guidance-Revised-2023-FINAL.pdf>.

During the review, OSDE indicated that it offers guidance to LEAs on developing agreements with Head Start programs and other early childhood education programs. However, the documentation submitted is general guidance provided by OSDE on early childhood education and does not describe this requirement. OSDE also provided some information and documentation regarding its own agreements with early childhood program agencies but these were not applicable to the LEA requirements. Additionally, of the three LEAs included in the Department’s review, two believed that the coordination requirement only applied if they used Title I funds for early childhood services and one had developed agreements and coordinated with its Head Start agency.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide:

1. Evidence that it has a committee of practitioners that meets the membership requirements in ESEA section 1603(b)(2).
2. A timeline and plan for publicly reporting the State’s progress in ensuring that low-income and minority children in Title I, Part A schools are not served at disproportionate rates by ineffective, inexperienced, and out-of-field teachers consistent with ESEA section 1111(g)(1)(B). Specifically, the Department would expect to see at least two years of data on these measures (e.g., baseline measures from the State’s ESEA consolidated State plan and current year measures).
3. Evidence that it has updated its guidance, policies, and procedures (e.g., Consolidated District Application Plan template) to ensure that LEAs identify and address any disproportionate rates of access to ineffective, out-of-field, and inexperienced teachers for low-income and minority students in Title I schools consistent with the requirements in ESEA section 1112(b)(2).

4. Evidence that it has updated its guidance, policies, and procedures (*e.g.*, Title I, Part A Handbook, guidance to LEAs on developing agreements, subrecipient monitoring protocol) regarding the requirements that LEAs receiving Title I funds coordinate with Head Start agencies consistent with the requirements in ESEA section 1119.

Title III, Part A

STANDARDIZED STATEWIDE ENTRANCE AND EXIT PROCEDURES, ENGLISH LEARNER IDENTIFICATION

REQUIREMENT SUMMARY

Description: States are required to have standardized statewide entrance and exit procedures. Furthermore, pursuant to the purposes of the Title III program and the definition of “English learner,” Title III funds are intended for students who, due to their English language difficulties, need support to meet the same challenging State academic standards that all children are expected to meet.

ESEA
§§ 1111(b)(2)(G), 3102(1)-(2), 3113(b)(2),
8101(20)

ISSUE

ESEA section 3113(b)(2) requires SEAs to establish and implement standardized statewide entrance procedures, including an assurance that all students who may be English learners (ELs) are assessed for such status within 30 days of enrollment in a school in the State.

Out-of-State Transfer Students

The *OK-ID-Placement-Guidance* notes that OSDE conditionally honors the EL status of students transferring into Oklahoma from both WIDA and non-WIDA States. The *English Learner Process and Practice: Frequently Asked Questions (FAQs)* include more detailed information on out-of-state transfer students, including the guidance that, if a student is identified as an EL in another State, districts should apply the sending State’s decision. As an example, if a student was identified as an EL in a non-WIDA State and those scores do not correlate to the OSDE scale, the student is considered an EL and an English language proficiency screener is administered only to gauge student progress, not for the purpose of identification. OSDE also noted that there is not a standardized statewide policy regarding whether LEAs should apply results from prior home language surveys or prioritize responses to a more recent home language survey administered in Oklahoma for these same transfer students.

The LEAs participating in the performance review took different approaches in applying the policy for transfer students, which the LEAs believed to be in compliance with the SEA’s policy. The practical effect of the current policy is that the entrance procedures are not standardized statewide. For example, one LEA noted they would apply the Oklahoma cut score for proficiency to WIDA scores for out-of-state transfer students to determine whether the student should be identified as an EL in Oklahoma, whereas another LEA applies EL status based on the determination of the sending state, including applying the sending state’s cut score for proficiency in determining whether to screen the student for EL status in Oklahoma.

Moreover, because States have discretion to define English language proficiency, the definition varies across States (ESEA sections 1111(c)(4)(A)(ii) and 1111(c)(4)(B)(iv)). While there are occasions where

it may be appropriate to consider assessment evidence from a transfer student's previous State (*e.g.*, if the student's prior year records from the previous State indicate the use of the same annual English language proficiency (ELP) assessment as in Oklahoma, then OSDE may choose not to rescreen the student and simply apply OSDE's exit criteria to the student's prior ELP assessment results), the criteria from sending states may not be aligned with Oklahoma's definition of the level of English language proficiency necessary to exit EL status and be prepared to meet the challenging State academic standards.

The practices above raise several concerns. First, the variation in LEA practices for out-of-state transfer students and lack of a consistent policy on the use of prior home language surveys for this population of students does not meet the requirement for SEAs to establish and implement standardized statewide entrance and exit procedures (ESEA section 3113(b)(2)). Second, to the extent that LEAs are using Title III funds for students who do not meet the EL definition in Oklahoma (*i.e.*, transfer students who are determined to be ELs based on the determination of the sending state but who may have been deemed proficient if administered the screener assessment in Oklahoma), this would constitute a misuse of Title III funds. Third, including students who otherwise would not be considered as ELs in the subgroup distorts the counting of ELs for funding at the LEA level. Specifically, including the students noted above in the LEA counts may lead to including students who should not be ELs in the count of ELs for purposes of in-State allocations of Title III funds.

Additional Screening for EL Status

The All English HLS EL Identification or Reidentification Form Revised indicates that, for students with "a noticeable language barrier," where educators have gone through steps like analyzing assessment data, speaking with parents regarding language proficiency, and implementing classroom interventions, LEAs have discretion to recommend a student for English language proficiency screening regardless of all-English HLS responses, proficient scores on the WIDA ACCESS or Screener, or ELP Band Committee Exit Request. The *FAQs* similarly state that a student may be administered a WIDA or state screening tool at LEA discretion, regardless of HLS responses, if and when LEA staff observe an "unmistakable linguistic barrier" that limits the student's access to classroom instruction. In the interview with Department staff, OSDE clarified that this additional screening is meant to capture instances where a family may not have indicated a language other than English on the initial home language survey and a clear language barrier exists, or for former ELs who are found, during the period where the LEA is monitoring their academic progress, to exhibit a persistent language barrier. OSDE further noted that LEAs must review multiple data points before referring such students for screening, must document the process, and the documentation is reviewed during OSDE's compliance reviews of LEAs receiving Title III funds. In all cases, students that go through this process must meet the definition of "English learner" under ESEA section 8101(20) to be identified as an EL for the purpose of receiving Title III services.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must:

1. Submit evidence that it has updated its guidance, training, and monitoring documents and tools, as appropriate, to ensure that:
 - a. OSDE has standardized statewide entrance procedures, including a plan to ensure that the procedures are implemented consistently for students transferring from other States, consistent with ESEA section 3113(b)(2); and
 - b. LEAs are exclusively serving with Title III funds students who meet the definition of EL in ESEA section 8101(20), and that the allocation of Title III funds will be made on the basis of counts of only students who meet the definition of an EL in ESEA section 8101(20); and
2. Submit evidence that it has communicated these updates related to out-of-state transfer students to all LEAs; or
3. If such evidence is not available, a plan and a timeline for providing such documents and tools, including evidence that such guidance has been disseminated to all LEAs.

RECOMMENDATION

The Department recommends that OSDE revise its guidance on additional screening for EL status to clarify terms such as “noticeable language barrier” and “unmistakable linguistic barrier” so that LEAs understand which students are eligible for additional screening and to help ensure that OSDE’s entrance criteria are being applied in a standardized manner statewide for any student identified as an “English learner” under ESEA section 8101(20).

STANDARDIZED STATEWIDE ENTRANCE AND EXIT PROCEDURES, ENGLISH LEARNER IDENTIFICATION

REQUIREMENT SUMMARY

Description: States are required to have standardized statewide entrance and exit procedures. Furthermore, pursuant to the purposes of the Title III program and the definition of “English learner,” Title III funds are intended for students who, due to their English language difficulties, need support to meet the same challenging State academic standards that all children are expected to meet.

ESEA
§§ 1111(b)(2)(G), 3102(1)-(2), 3113(b)(2),
8101(20)

ISSUE

ESEA section 3113(b)(2) requires SEAs to establish and implement standardized statewide entrance procedures, including an assurance that all students who may be English learners (ELs) are assessed for such status within 30 days of enrollment in a school in the State.

Students with Disabilities

The *OK-ID-Placement-Guidance* notes there are currently no approved methods to calculate a composite score for a student with a disability (or disabilities) that preclude participation in one or more WIDA Screener for Kindergarten or WIDA Screener assessment domains. As such, any student administered the WIDA Screener for Kindergarten or WIDA Screener assessment has their composite score calculated inclusive of all four domains and English language proficiency determined per state policy. While OSDE outlined certain steps toward defining a method to determine English language proficiency on the screeners for this population of students, the current practice skews the assessment results by assigning a “no” score – equivalent to a zero – for that domain.

Regarding students whose only language other than English is ASL (or another form of sign), the *FAQs* note that such students should not be identified as ELs. The policy, as it pertains to students whose only language other than English is ASL, is consistent with the Department's long-standing interpretation that the use of ASL would not, in and of itself, be a basis for determining that a student is an EL and eligible for services funded by Title III (see <https://oese.ed.gov/files/2020/07/Larsen-outgoing-response-7.27.2015.pdf>). However, some speakers of non-English sign languages may meet the definition of “English learner” under ESEA section 8101(20).

As for students with the most significant cognitive disabilities, the *FAQs* note that, if such students have a language other than English listed on their HLS, they can be identified as an EL based on parent/guardian request or teacher recommendation; a WIDA placement assessment is not required, and an LEA opting to administer some or all domains of a WIDA placement assessment would be doing so to inform programming, not for the purpose of determining EL status. OSDE also outlined certain steps toward developing an alternate method for identifying this population of students. However, the state currently does not require a valid and reliable assessment for the purpose of identifying students with the

most significant cognitive disabilities as ELs.

OSDE defines an additional category of students, students with the most significant cognitive disabilities who are determined to have “No Measurable Academic Response (NMAR)” and who, per the *FAQs*, are excluded from screening for English language proficiency. OSDE noted that this policy is specific to identification for EL status and is not applied by the assessment office to other decisions regarding students’ participation in content assessments. In one LEA, staff confirmed that such students would not be screened for EL status if they meet the NMAR criteria.

The practices above raise several concerns. First, SEAs may not create categorical exceptions to the requirement “that *all* [emphasis added] students who may be English learners (ELs) are assessed for such status within 30 days of enrollment in a school in the State,” including students with the most significant cognitive disabilities meeting NMAR criteria. Second, to the extent that LEAs are using Title III funds for students who do not meet the EL definition in Oklahoma (*i.e.*, ELs with a disability that precludes assessment of the student in one or more domains who are determined to be ELs based on a composite score that includes the domain(s) in question), this would constitute a misuse of Title III funds. Third, including students who otherwise would not be considered as ELs in the subgroup distorts the counting of ELs for funding at the LEA level. Specifically, including the students noted above in the LEA counts may lead to including students who should not be ELs in the count of ELs for purposes of in-State allocations of Title III funds.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must:

1. Submit evidence that it has updated its guidance, training, and monitoring documents and tools, as appropriate, to ensure that:
 - a. LEAs are exclusively serving with Title III funds students who meet the definition of EL in ESEA section 8101(20), and that the allocation of Title III funds will be made on the basis of counts of only students who meet the definition of an EL in ESEA section 8101(20); and
 - b. OSDE has no categorical exclusions to the requirement that all students who may be ELs are assessed for such status within 30 days of enrollment in a school in the State, including students with the most significant cognitive disabilities who are determined to have “No Academic Measurable Response (NMAR);” and
 - c. Students who are speakers of non-English sign languages are able to be assessed for EL status; and
2. Submit evidence that it has communicated these updates related to students with disabilities to all LEAs; or
3. If such evidence is not available, a plan and a timeline for providing such documents and tools, including evidence that such guidance has been disseminated to all LEAs.

STANDARDIZED STATEWIDE ENTRANCE AND EXIT PROCEDURES, ENGLISH LEARNER PROFICIENCY

REQUIREMENT SUMMARY

Description: States are required to have standardized statewide entrance and exit procedures. An SEA is required to assess English learners annually for English language proficiency from grades Kindergarten through 12 with an ELP assessment.

ESEA

§§ 1111(b)(1)(F), 1111(b)(2)(G), 3102(1)-(2), 3113(b)(2), 8101(20)

Title I Regulations

34 C.F.R. § 200.5(a)(2)
34 C.F.R. § 200.6(h)

ISSUE

ESEA section 3113(b)(2) requires SEAs to establish and implement standardized statewide exit procedures.

English Learner Proficiency (ELP) Band Exit Process

As reflected in OSDE’s documentation and discussion during the monitoring interview, if a student does not meet the ACCESS or Alternate ACCESS exit criteria, there is a second pathway for exit via the ELP Band Process. The *FAQs* as well as the “ELP Band Committee Exit Request Process” presentation indicate that the Band Exit Process is not mandatory and may be implemented at LEA discretion. OSDE noted it tracks the number of students exited through the Band Exit Process and that approximately a fifth of LEAs exited students via this pathway in the last year of data available. While States may have different pathways for exit from EL status, they must be implemented in a standardized manner statewide, per ESEA section 3113(b)(2), which is not the case if implementation of alternate pathways to exit is left to the discretion of individual LEAs.

Students with Disabilities

For ELs who are students with the most significant cognitive disabilities taking the alternate ELP assessment (Alternate ACCESS), OSDE indicated that such students only qualify for automatic exit from EL status upon achieving a Composite/Overall score of P2 or above on the two most recent Alternate ACCESS administrations in the past three years. Similar to concerns noted with OSDE’s entrance procedures, this categorical approach to keeping students in EL status for at least two years raises several concerns. First, LEAs could be using Title III, Part A (Title III) funds for services to students who do not need those services to successfully achieve in classrooms where the language of instruction is English. The ESEA defines “English learner” as a student whose “difficulties in speaking, reading, writing, or understanding the English language” denies them the ability to meet State standards or achieve in the classroom. (ESEA section 8101(20)). To the extent that LEAs are using Title III funds for students who do not meet the EL definition (*e.g.*, students who are able to meet the State’s definition of proficiency in English on the Alternate ACCESS but are unable to exit without multiple years of achieving a score of P2 or above), this would constitute a misuse of Title III funds. The second, related

concern is that including students who otherwise would not be considered as ELs in the subgroup distorts the counting of ELs for funding at the LEA level. Specifically, not evaluating whether ELs should be exited upon achieving a score of P2 after one administration of the Alternate ACCESS may lead to including students who should not be ELs in the count of ELs for purposes of in-State allocations of Title III funds.

ELs with the most significant cognitive disabilities who take the Alternate ACCESS are also eligible for exit via the ELP Band Committee Process. With this pathway, the “A1-A2 ELP Band Committee Rubric” document explains this as an option for students who have demonstrated the level of ELP necessary to ensure success without language supports. However, the *ELP Band Exit Committee Guidance* frames this process as a way for LEAs to appeal a student’s EL status without a demonstration of ELP, in cases where a student has both a severe cognitive disability and struggles to demonstrate any appreciable growth through the Alternate ACCESS assessment over multiple administrations. While States may establish specific criteria for students with the most significant cognitive disabilities who take an alternate ELP assessment to exit from EL status, the standard for ELP must still meet the requirements of ESEA section 1111(b)(1)(F); that is, ELP standards that (i) are derived from the 4 recognized domains of speaking, listening, reading, and writing; (ii) address the different proficiency levels of English learners; and (iii) are aligned with the challenging State academic standards.

Finally, as previously noted, OSDE defines an additional category of students, students with the most significant cognitive disabilities who are determined to have “No Measurable Academic Response (NMAR).” In one LEA, staff noted that a student previously determined to be an EL who meets the criteria for NMAR would not be eligible to receive Title III services through participation in a language instruction educational program, nor would they participate in the annual ELP assessment required under 34 C.F.R. § 200.6(h). Therefore, the students are treated as having been exited from services, when they are still ELs. SEAs may not create categorical exceptions to the eligibility of ELs to receive Title III services in LEAs receiving Title III funds, nor to the requirement to annually assess all ELs for ELP, including students with the most significant cognitive disabilities meeting NMAR criteria.

Inconsistencies Across OSDE Documents and Current OSDE Entrance Procedures

The *FAQs* note that, for EL Kindergartners taking the spring Kindergarten ACCESS (K ACCESS) assessment, it is at LEA discretion whether a student is administered all four domains of the test or participates in only the Oral domains (Speaking and Listening). Similarly, OSDE’s Consolidated State Plan states that LEAs determine whether kindergartners take all four domains of the Kindergarten ACCESS or only the oral portion and that, if only the oral portion is taken, kindergartners will not have an opportunity to test as proficient until spring of their first-grade year, at which time they will take all four domains of ACCESS for ELLs 2.0. This policy raises similar concerns noted elsewhere in the report, that LEAs could be using Title III, Part A (Title III) funds for services to students who do not need those services to successfully achieve in classrooms where the language of instruction is English. However, during the monitoring interview, OSDE clarified that this is not the State’s current policy and that kindergartners must take all four domains of the annual ELP assessment. OSDE acknowledged that the *FAQs* and the OSDE Consolidated State Plan have not been updated or amended to reflect current practice.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must:

1. Submit evidence that it has updated its guidance, training, and monitoring documents and tools, as appropriate, to ensure that:
 - a. OSDE’s exit procedures are implemented in a standardized manner statewide, including the ELP Band Exit Process, if OSDE so chooses to include this option as a pathway for students to exit from EL status across the State; and
 - b. LEAs are exclusively serving with Title III funds students who meet the definition of EL in ESEA section 8101(20), and that the allocation of Title III funds will be made on the basis of counts of only students who meet the definition of an EL in ESEA section 8101(20); and
 - c. The State standards for ELP meet the requirements of ESEA section 1111(b)(1)(F), including for ELs with the most significant cognitive disabilities who take the alternate ELP assessment; and
 - d. OSDE has no categorical exclusions to the eligibility of students who are ELs to receive Title III services in LEAs receiving Title III funds, nor to the requirement to annually assess all ELs for ELP, including ELs with the most significant cognitive disabilities who are determined to have “No Academic Measurable Response (NMAR);” and
2. Submit evidence that it has communicated these updates related to the ELP Band Exit Process and students with disabilities to all LEAs; or
3. If such evidence is not available, a plan and a timeline for providing such documents and tools, including evidence that such guidance has been disseminated to all LEAs.

Additionally, within 60 business days of receiving this report, OSDE must submit to the Department a request to amend its current approved ESEA consolidated State plan to address the inconsistencies between the Oklahoma consolidated State plan and OSDE’s current standardized statewide entrance and exit procedures for ELs. These updates must include any adjustments necessary to address the other required actions in this report that pertain to ESEA section 3113(b)(2). To address this required action, OSDE should refer to the Department’s procedures for amending the State plan, which are available at: <https://oese.ed.gov/files/2022/12/State-Plan-Memo-for-2022-2023-School-Year-to-post.pdf>.

PARENTAL NOTIFICATION

REQUIREMENT SUMMARY

Description: Each LEA that uses funds under either ESEA Title I or Title III to supplement its language instruction educational program (LIEP) must provide a parent of an English learner (EL) with notification that outlines their child's identification as an EL and placement in an LIEP.

ESEA
§§ 1112(e)(3)(A)-(B)

ISSUE

ESEA section 1112(e)(3)(A)–(B) requires that each LEA that uses Title I or Title III funds to provide a language instruction educational program (LIEP) shall, not later than 30 days after the beginning of the school year, inform parents of an English learner identified for participation or participating in such a program. ESEA section 1112(e)(3)(A)(viii) requires that the notification include information about parental rights, which must be provided in writing. ESEA section 1112(e)(4) requires that this parental notification be in an understandable and uniform format and, to the extent practicable, provided in a language that parents can understand.

During the monitoring interview, OSDE noted that LEAs meet the parental notification requirements by completing both an English Language Acquisition Plan (ELAP) and parental notification letter (Parent Letter) for each student. Additionally, OSDE requires LEAs to sign an assurance in the Consolidated Application that covers the requirements under ESEA section 1112(e)(3)(A)-(B) and includes a review of parental notification requirements in its monitoring of LEAs. Still, the additional documentation provided suggests that LEAs may not be providing all of the required elements to parents in a consistent or timely manner. Specifically, the following elements required under ESEA section 1112(e)(3)(A)-(B) were not consistently addressed across the documents reviewed:

- The English Language Acquisition Plan (ELAP) form description in the *Title III Handbook* lists the information that LEAs are required to provide to parents, but does not include the parental rights requirements under ESEA section 1112(e)(3)(A)(viii); and
- The sample Parent Letter that OSDE provided includes a general link to the OSDE website that does not display the expected rate of graduation from high school, whereas ESEA section 1112(e)(3)(A)(vi) requires LEAs to provide the expected rate of graduation from high school (including four-year adjusted cohort graduation rates and extended-year adjusted cohort graduation rates for such program) if funds are used for children in high schools. Additionally, the sample Parent Letters provided from both LEAs do not contain information on expected graduation rates; and
- In one LEA, a transition in school year 2023-24 to a new electronic template caused a delay in parent notifications to approximately 20 percent of families in the LEA, exceeding the 30-day timeline. Additionally, the electronic template did not provide the option of translating the parent notifications into other languages.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit either:

1. Evidence that it has provided all LEAs with updated guidance, training, and tools, as appropriate, on the parental notification requirements under ESEA sections 1112(e)(3)(A)–(B), to ensure LEA compliance with the parent notification requirements in ESEA section 1112(e)(3)(A)–(B) and 1112(e)(4), and has disseminated such information to all LEAs; or
2. If such evidence is not available, a plan and a timeline for providing and disseminating such documents and tools to all LEAs, including evidence that such guidance has been disseminated to all LEAs.

ACTIVITIES BY AGENCIES EXPERIENCING SIGNIFICANT INCREASES IN IMMIGRANT CHILDREN AND YOUTH

REQUIREMENT SUMMARY

Description: The SEA must reserve no more than 15 percent of its Title III grant to award at least one subgrant to one or more eligible entities that have experienced a significant increase in the percentage or number of immigrant children and youth in public and nonpublic elementary schools and secondary schools in geographic areas served by the entities.

ESEA
§§ 3114(d), 3115(e)

ISSUE

Section 3114(d) of the ESEA requires that an SEA shall reserve not more than 15 percent of the agency's allotment under section 3111(c)(2) to award subgrants to eligible entities in the State that experienced a significant increase in the percentage or number of immigrant children and youth and that the SEA shall equally consider eligible entities that satisfy the requirement of an increase in immigrant children and youth but have limited or no experience in serving immigrant children and youth.

Section 3201(5) of the ESEA defines immigrant children and youth as individuals who— (A) are aged 3 through 21; (B) were not born in any State; and (C) have not been attending one or more schools in any one or more States for more than 3 full academic years. This section 3201(5) definition of immigrant children and youth is separate and distinct from the immigration status of an individual. Under ESEA section 3115(e), funds under the immigrant subgrant may only be spent on activities for immigrant children and youth.

During the monitoring interview, one LEA noted that the process for how the state determines which LEAs are eligible for the immigrant subgrant under section 3114(d) is unclear, which makes it hard to predict whether the district will be eligible to receive the grant during the next fiscal year. The same LEA noted that they used funds from their immigrant subgrant to purchase a supplemental online tool to assist teachers in more seamlessly supporting student classwork, but that they also made the tool available for services for ELs who do not meet the definition of immigrant children and youth. While the SEA may prorate the cost of an activity between its formula grant under ESEA section 3114(a) and its immigrant subgrant under ESEA section 3114(d), the tool would not be fully allocable to the immigrant subgrant as ELs who do not meet the definition of immigrant children and youth are being served by the activity (see 2 C.F.R. § 200.405).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must submit either:

1. Evidence that it has provided SEA staff and all LEAs with updated guidance, training, and tools, as appropriate, to ensure that each LEA is using its immigrant grant to serve immigrant children and youth; or,
2. If such evidence is not available, a plan and a timeline for providing such documents and tools, including evidence that such guidance has been disseminated to all LEAs.

RECOMMENDATION

The Department recommends that OSDE communicate to LEAs its definition of significant increase, as used in the context of the ESEA section 3114(d) immigrant subgrants, for the awareness of Oklahoma LEAs.

Title V, Part B, Subpart 2

RLIS PROGRAM OBJECTIVES AND OUTCOMES

REQUIREMENT SUMMARY

Description: An SEA that submits an application for funding under RLIS will provide information on program objectives and outcomes, including how the SEA will use funds to help all students meet challenging State academic standards.

ESEA
§5223 (b) (1)

ISSUE

OSDE's ESEA Consolidated State Plan set the following measurable program objectives and outcomes to help Rural and Low-Income School (RLIS) grantees achieve the challenging state academic standards:

- At least a 10 percent annual increase in small, rural LEA participation in program specific distance trainings offered by the OSDE, to be achieved over the next five years; and,
- A 1 percent annual increase in small, rural LEA participation in trainings specifically addressing strategies to attract and retain effective teachers.

OSDE does not, however, have an established process to track or review its progress toward meeting the RLIS program objectives and outcomes. Within OSDE's consolidated application, there is no formalized way to collect an LEA's progress toward the RLIS program objectives and outcomes nor a manner by which LEAs may select an objective or outcome that aligns with their use(s) of RLIS grant funds.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must either: (1) provide the Department with evidence that it has created or updated written procedures for tracking and reviewing its progress toward meeting the RLIS objectives and outcomes established as part of its ESEA Consolidated State Plan or (2) if upon reviewing its ESEA Consolidated State Plan, OSDE determines that it would like to update the RLIS-specific objectives and outcomes, follow the standard procedures for submitting an amendment to the ESEA Consolidated State Plan to establish new RLIS objectives and outcomes.

SEA FINANCIAL MANAGEMENT

REQUIREMENT SUMMARY

Description: SEAs must expend and account for the Federal award in accordance with State laws and procedures for expending and accounting for the State's own funds. In addition, the State's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Uniform Guidance
2 C.F.R. §§ 200.302-305

ISSUE

During the RLIS portion of the SEA monitoring interview, OSDE staff described occasionally reallocating RLIS funds to minimize the total amount of unobligated RLIS funding left over at the end of a grant's performance period. OSDE was not able to supply any documentation or procedures to verify how it reallocated these funds.

Further, as stated in 2 C.F.R. § 200.344, an SEA or LEA must liquidate all obligations incurred under the Federal award not later than 120 calendar days after the end date of the period of availability. Previously, the liquidation period was 90 days. At the time of the monitoring interview, OSDE referred to the outdated 90-day liquidation period in the Grants Management System (GMS).

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide the Department with evidence that it has created or updated written procedures that reflect the full scope of the SEA's accounting processes for the financial management of the RLIS grant award. These procedures must include specific steps for handling unobligated RLIS funds at the end of a grant's performance period. Additionally, the SEA must provide evidence of a process for tracking RLIS grant performance periods and deadlines including the updated 120-day liquidation period (previously set at 90 days). The Department encourages OSDE to continue to build its capacity and practices for supporting RLIS subgrantee LEAs in an effort to ensure all awarded RLIS funds are obligated by the end of each grant's performance period and liquidated by the end of the 120-day liquidation period.

PROGRAM ADMINISTRATION

REQUIREMENT SUMMARY

Description: An SEA receiving a grant under RLIS may use up to five percent of its annual allocation for administrative costs, and to provide technical assistance to eligible LEAs. The remaining allocated funds are awarded as sub-grants to RLIS-eligible LEAs to carry out local authorized activities described in ESEA section 5222(a).

ESEA
§§ 5221, 5222(b)

Uniform Guidance
2 C.F.R. Part 200, Subpart E

ISSUE

Oklahoma is one of seven states currently impacted by the RLIS “Hold Harmless” provision. Under that provision, starting in FY 2021, when making RLIS awards in FYs 2021 through 2027, the Department must also consider as eligible for an RLIS grant an LEA that does not meet the eligibility requirements in section 5221(b)(1) of the ESEA, but (1) received an RLIS grant in FY 2019 on the basis of alternative poverty data submitted by the State, (2) had a service area in which less than 20 percent of children ages 5 through 17 were from families with incomes below the poverty line, as determined by SAIPE data in FY 2019, and (3) meets the rural eligibility criteria described in section 5221(b) of the ESEA for the fiscal year for which the current eligibility determination is being made.

An SEA receiving an RLIS grant may not use more than five percent of the total amount of its FY 2023 RLIS award for State administrative costs and to provide technical assistance to subgrantees, as described in section 5222(b) of the ESEA. In reserving up to five percent, an SEA may either 1) proportionally reduce each LEA’s share of RLIS funds (including each hold harmless LEA’s share of funds) or 2) proportionally reduce the awards of only those LEAs that are eligible for RLIS under section 5221(b)(1) of the ESEA in FY 2023 (*i.e.*, all RLIS-eligible LEAs other than the hold harmless LEAs).

Through the RLIS monitoring process, Department staff learned that OSDE has not developed a consistent practice or policy for how it reserves up to five percent of RLIS funds, including Hold Harmless, for State administrative costs. OSDE staff stated that how State administrative costs are reserved from RLIS allocations has varied from year to year since the FY 2021 RLIS award was granted and Hold Harmless funds are included in the five percent set aside some years and excluded in others. Additionally, through individual interviews with rural LEAs, REAP officials determined that the specifics of the RLIS Hold Harmless provision have not been effectively communicated to impacted LEAs. An LEA reported it was not aware of its Hold Harmless eligibility status, the annual allocation

processes, and the Hold Harmless provision timeline. OSDE did not provide any evidence of technical assistance efforts for LEAs related to Hold Harmless eligibility and allocation processes.

REQUIRED ACTION

Within 60 business days of receiving this report, OSDE must provide the Department with written procedures that reflect its annual process for reserving up to five percent of its RLIS allocation for State administrative costs, specifically addressing if Hold Harmless funds are included in the set aside.

RECOMMENDATION

The Department recommends that OSDE establish a process through which RLIS Hold Harmless eligible LEAs receive relevant technical assistance and guidance regarding their RLIS eligibility on a routine basis. This support should include clear information regarding how the LEAs eligibility and estimates will be determined during FYs 2021 through 2027.

Elementary and Secondary School Emergency Relief

GRANTEE BUDGETING

REQUIREMENT SUMMARY

Description: A grantee 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. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives, which are to prevent, prepare for, and respond to coronavirus. Additionally, with funds not otherwise allocated, an SEA may reserve a reasonable amount necessary to administer the grant.

CARES Act
§§ 18003(c) and (e)

CRRSA Act
§ 313

ARP ESSER § 2001 of the American Rescue Plan (ARP) Act

EDGAR
34 C.F.R. § 76.530

Uniform Guidance
2 C.F.R. §§ 200.403-475

ISSUE

During the review, Oklahoma did not provide evidence demonstrating that the State had reserved not less than five percent of its total ARP ESSER award to address the academic impact of lost instructional time. The State also did not provide evidence of reserving not less than one percent of its ARP ESSER grant award for evidence-based summer learning and enrichment programs, as well as not less than one percent of its award for evidence-based afterschool programs. The State has awarded funds it reserved but, during the review and in subsequent meetings, Oklahoma was unable to substantively provide fiscal and programmatic information about its current reservation of these funds.

Further, in December of 2023, OSDE confirmed with the Department that it is completing an analysis of the uses of funds approved in section D of its ARP ESSER State plan. The completion of this analysis may result in the State submitting an amendment to its approved State plan. To date, OSDE has not submitted an amendment to its ARP ESSER State plan or shared the results of its analysis.

REQUIRED ACTION

Within 30 business days of receipt of this report, OSDE must provide the Department with:

1. Evidence of its reservation of funds approved in section D (Maximizing State-Level Funds to Support Students) of its ARP ESSER State plan, and;
2. If the State still intends to amend its State plan, its timeline and plan for submitting an amendment to Section D of its ARP ESSER State plan. The State's timeline and plan must

include the steps it will take to identify different or additional evidence-based interventions than those currently approved in sections D.1 (evidence-based interventions to address the academic impact of lost instructional time), D.2 (evidence-based summer enrichment), and/or D.3 (evidence-based afterschool programs) per section 2001(f) of the ARP Act. The State's plan must also detail the steps it will take, consistent with 34 C.F.R. § 76.141, in preparing an amendment to section D of its State plan, to meaningfully engage with stakeholders and provide the public the opportunity to provide input and take such input into account. Then, consistent with its plan, OSDE must submit to the Department its amended ARP ESSER State plan for approval.

ALLOCATIONS/SUB-AWARD PROCESS

REQUIREMENT SUMMARY

Description: The SEA shall ensure that, when subawarding funds to subrecipients, it makes subawards in accordance with applicable statutory and regulatory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients). Under ARP ESSER, States were required to develop and to submit to the Department plans for how it would use ARP ESSER funds to safely re-open and provide academic and mental health supports for school communities to address learning loss resulting from the COVID-19 pandemic. Local educational agencies (LEAs) were required to develop plans consistent with the requirements of ARP ESSER and make them available to the public.

CARES Act
§§ 18003(c), (d)

CRRSA Act
§ 313(c)

ARP ESSER § 2001 of the American Rescue Plan (ARP) Act

Davis-Bacon and Related Acts

EDGAR
34 C.F.R. § 76.50
34 C.F.R. § 76.51
34 C.F.R. § 76.300
34 C.F.R. § 76.600
34 C.F.R. §§ 75.600-75.618
34 C.F.R. § 76.789
34 C.F.R. § 76.792

Uniform Guidance
2 C.F.R. § 200.331(a)
2 C.F.R. § 3474

ISSUE

OSDE manages the subgrant application and award process to LEA subrecipients within its electronic Grants Management System (GMS). The GMS houses substantial guidance materials for subrecipients to help ensure that they fully complete all required application materials and submit applications in accordance with applicable statutory and regulatory requirements. The application approval process for LEAs receiving ESSER subgrants was implemented consistent with OSDE's policies; however, during the review, OSDE did not provide evidence of, and could not explain, its process for subawarding funds from the State's ARP ESSER State-level reservations to non-LEA subrecipients, consistent with its approved State plan. In subsequent meeting, Oklahoma stated that the awarding of funds to subrecipients of the State's ARP ESSER reservation occurred through other offices at OSDE.

REQUIRED ACTION

Within 30 business days of receiving this report, OSDE must demonstrate that its awarding of ESSER funds to subrecipients that are not LEAs from its reservation of State-level ESSER funds complied with the applicable requirements, including the State's policies, for subawarding funds to subrecipients.

If evidence is insufficient to demonstrate compliance, the State must, within 30 business days, then submit to the Department its plan and timeline for reviewing expenditures for all subawards made to entities that are not LEAs to ensure that funds were spent for allowable purposes by September 30, 2024 (the deadline for obligating ARP ESSER funds). OSDE must provide the Department documentation of its final accounting of amounts awarded to each subrecipient and the subrecipient reimbursement requests to ensure that funds were spent for allowable purposes. This detailed program report should include a description of any identified unallowable activities, including the amount of misspent funds for the Department to determine whether a repayment of funds to the Federal government is necessary.

COMMENDATION

For the ESSER programs, SEAs are required to provide guidance or technical assistance to LEAs and charter school LEAs in the development of their uses of funds plans and budgets. OSDE provided evidence of technical assistance provided to LEAs and charter LEAs at the application, budgeting, implementation, and monitoring phases of the grant award. Technical assistance has been provided in multiple formats, including guidance documents, webinars, regular Lunch and Learn sessions, and individual LEA/subrecipient support. Additionally, the LEA and charter school LEA interviewees reported the benefit of OSDE's ongoing and individualized support.

RISK ASSESSMENT OF LEAS AND OTHER SUBRECIPIENTS

REQUIREMENT SUMMARY

Description: To determine the appropriate method and level of subrecipient monitoring, a grantee 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. § 200.332 (b)

ISSUE

Under Uniform Guidance 2 C.F.R. § 200.332(b), an SEA must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for the purpose of determining the subrecipient monitoring to be performed by the agency. While OSDE provided evidence of its risk assessment process for LEAs that received ESSER funds, OSDE failed produce evidence of its assessment of risk for ESSER subrecipients that are not LEAs.

REQUIRED ACTION

Within 30 business days OSDE must provide documentation demonstrating that it has completed a risk assessment of all ESSER subrecipients that are not LEAs and used the results of its assessment to inform its plan for monitoring and support of these subrecipients. If evidence is insufficient to demonstrate compliance, the State must submit to the Department its timeline and plan for conducting a risk assessment of all its subrecipients of ESSER funds that are not LEAs.

SUBRECIPIENT MONITORING

REQUIREMENT SUMMARY

Description: A grantee shall monitor subrecipients and any other entities, including external providers, receiving Federal funds from programs to ensure that all applicable fiscal and programmatic 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.

§ 442 of the General Education Provisions Act (GEPA) 20 U.S.C. 1232e.

Davis-Bacon and Related Acts

Uniform Guidance

2 C.F.R. §§ 200.332 (d), (e)

2 C.F.R. §§ 200.403-475

EDGAR

34 C.F.R. § 76.600

34 C.F.R. §§ 75.600-75.618

ISSUE

The Uniform Guidance section 2 C.F.R. § 200.332(d) requires that an SEA monitor subrecipients receiving Federal funds from programs to ensure that all applicable fiscal and programmatic 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. While OSDE provided evidence of its subrecipient process for LEAs, OSDE failed during the review to produce documentation of its monitoring of subrecipients of ESSER funds that are not LEAs.

REQUIRED ACTION

OSDE must, within 30 business days of receiving this report, provide the Department with evidence of its monitoring of subrecipients of all ESSER funds awarded to entities that are not LEAs or provide the Department with a plan to conduct subrecipient fiscal and program monitoring for such subrecipients.

Specifically, the subrecipient monitoring plan must address both fiscal and programmatic monitoring, and include the following elements:

1. Timelines for the development of documented fiscal and programmatic monitoring procedures and protocols;
2. Identification of the staff and/or agencies that will be responsible for carrying out the monitoring activities, and;
3. Descriptions of the post-monitoring process, including the monitoring report process and templates, and timelines for subrecipient corrective action that reflect the September 30, 2024, deadline for obligating ARP ESSER funds (*i.e.*, requires resolution of findings related to uses of funds prior to September 30, 2024).

Then, within 90 business days of submitting its subrecipient fiscal and programmatic monitoring plan to the Department, the State must provide evidence that it has implemented its monitoring process for ESSER.

Emergency Assistance to Non-public Schools

EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (EANS) – STATE EDUCATIONAL AGENCY

REQUIREMENT SUMMARY

Description: The EANS program was funded under the CRRSA Act and ARP Act to provide services or assistance to non-public schools. Under the CRRSA Act, grants were awarded by formula to each Governor with an approved Certification and Agreement to provide services or assistance to eligible non-public schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on non-public school students and teachers in the State. Under the ARP Act, grants were awarded by formula to each Governor with an approved application to provide services or assistance to eligible non-public schools with significant enrollments of students from low-income families and that were most impacted by COVID-19. Under both CRRSA EANS and ARP EANS, the SEA is responsible for administering the program.

CRRSA Act
§ 312(d)

ARP Act
§ 2002

EDGAR
34 C.F.R. § 76.661

ISSUE

In August 2022, OSDE staff members notified ED officials that the State had used proportionality as a poverty measure in determining non-public school eligibility for ARP EANS services and assistance. The Department discussed this issue in several meetings and other communications at which time OSDE communicated it would complete accounting adjustments to move the ARP EANS expenses incurred for these schools to CRRSA EANS. However, during the monitoring visit, OSDE staff were not able to provide documentation of the resolution of the proportionality eligibility or the State's efforts to communicate with non-public schools relative to non-eligibility due to the use of proportionality data.

REQUIRED ACTION

Within 30 business days of receiving this report, OSDE must provide documentation (*e.g.*, updated funding spreadsheets, communications to non-public schools, fiscal data, alternative poverty threshold verification to establish eligibility for services) that the 12 schools originally identified as eligible for ARP EANS using proportionality did not receive unallowable services or assistance under the ARP EANS program and/or evidence of accounting adjustments to document that funds initially expended for the 12 ineligible schools under ARP EANS were shifted to CRRSA EANS and were obligated during the applicable period of availability. If evidence is insufficient to demonstrate compliance, OSDE must provide the Department a detailed description of the unallowable activities including the amount of misspent funds in order for the Department to determine whether repayment of funds to the federal government is necessary.

Met Requirements with Recommendation

Financial Management & Cross Cutting

LOCAL APPLICATIONS AND PLANS

REQUIREMENT SUMMARY

Description: 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. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

To receive a subgrant under Title I, Part A; Title II, Part A; and Title III, Part A (as well as the other "covered programs" as defined in section 8101(11), which include Title I, Part A; Title I, Part C; Title I, Part D; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and Title V, Part B, Subpart 2), an LEA must have on file with the SEA a local program plan or application for each program or a consolidated local plan or application. An SEA shall ensure that all LEAs engage in timely and meaningful consultation with required stakeholders regarding LEA plans. Certain LEAs must also consult with appropriate officials from Indian tribes or tribal organizations approved by the tribes located in the area served by the LEA.

ESEA

§§ 1112, 1113, 2101, 2102, 3111, 3114, 3115, 8203, 8305, 8306, 8452, 8538

EDGAR

34 C.F.R. § 76.530

Uniform Guidance

2 C.F.R. § 200.332

2 C.F.R. §§ 200.403-408

2 C.F.R. §§ 200.420-476

ISSUE

ESEA § 8452 states that an application submitted by an LEA should be approved by the SEA in a timely manner, specifically prior to the expiration of the 120-day period beginning on the date on which the SEA received the application.

Due to recent and significant turnover in SEA staff, and to account for the resulting loss in institutional knowledge and experience, OSDE implemented an additional level of supervisory review for local applications and amendments. This additional level of review was designed to help ensure that, with less-experienced staff reviewing applications, approved local applications complied with applicable Federal requirements.

Although the Department's review did not identify any late approvals, this extra due diligence increased the amount of time OSDE took to review and approve local applications and amendments in some cases. Some smaller LEAs noted that the delays in approval of local applications and amendments, and the subsequent delays for reimbursement for Federally funded activities, caused financial strain not present in previous fiscal years.

RECOMMENDATION

The Department recognizes that OSDE must balance its responsibilities of providing LEAs timely access to Federal funds with providing adequate oversight of LEAs' compliance with State and Federal requirements. The Department also recognizes that OSDE found itself in a challenging situation due to high turnover among SEA staff and a significant loss of institutional knowledge and experience.

The Department recommends that OSDE continue to train staff and refine its local application and amendment review process to ensure it can provide appropriate oversight of LEAs as well as timely access to Federal funds. If OSDE finds that the additional level of supervisory review continues to be necessary, OSDE should coordinate with LEAs to ensure delays are minimized and do not cause financial strain among districts.

Cross-Cutting Financial & Programmatic

DATA QUALITY

REQUIREMENT SUMMARY

Description: An SEA is required to have appropriate procedures in place to ensure that the data reported to the public and the U.S. Department of Education are high quality (*i.e.*, timely, complete, accurate, valid, and reliable).

ESEA
 §§ 1111(h)(5), 8101(23) and (25), 8303, 8304(a)(6)(A)

EDGAR
 34 C.F.R. §§ 76.720 and 76.770

Government Accountability Office's "Standards for Internal Control in the Federal Government" (GAO Green Book)

Uniform Guidance
 2 C.F.R. §§ 200.303 and 200.329(b)

ISSUE

2 C.F.R. § 200.329 (a) (b) and (c) in the Uniform Guidance states that the SEA (“non-Federal entity”) must “monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations,” which include “OMB-approved data elements for collection of performance information including performance progress reports.” This includes reporting data that are timely, accurate, and complete.

OSDE reported several issues contributing to the timely reporting of federal performance data, particularly accountability, including personnel challenges and lack of adequate documentation of processes. OSDE indicated it had begun to walk through its procedures and identify specific steps, particularly early in the data lifecycle, that led to delays in reviewing data quality and subsequent reporting.

RECOMMENDATION

To ensure data are of high quality and consistent with the expectations of Federal data quality reporting, the Department recommends that OSDE:

1. Document each step in its processes from initial LEA submissions to data quality reviews to resolution of errors and final certifications.
2. Incorporate ED Facts business rules (*i.e.*, the business rules single inventory, or BRSI) into its existing internal data quality reviews and data quality subrecipient monitoring protocols to ensure consistency between Federal data quality expectations and subrecipient reporting.

Title I, Part A & Title I, Part B

EDUCATIONAL STABILITY FOR STUDENTS IN FOSTER CARE

REQUIREMENT SUMMARY

Description: An SEA must collaborate with the State agency responsible for administering the State plans under parts B and E of title IV of the Social Security Act (42 U.S.C. 621 et seq. and 670 et seq.) to ensure the educational stability of children in foster care and ensure LEAs receiving a Title I, Part A subgrant collaborates with the State or local child welfare agency to develop and implement procedures governing transportation for children in foster care.

ESEA
§ 1111(g) (1) (E) and §§ 1112(c) (5) (A)-(B)

ISSUE

SEA Collaboration with Child Welfare Agency

ESEA section 1111(g)(1)(E) requires a State to collaborate with its State child welfare agency to ensure the educational stability of children in foster care. While OSDE described past collaborative efforts with the State child welfare agency (including the development of the Oklahoma Foster Care Plan in 2016), OSDE indicated that collaboration between the agencies has not been frequent. Further, OSDE indicated that, as the SEA Foster Care Point of Contact role was vacant for several years (until fall 2023), the SEA has only just begun re-establishing a working relationship with the State child welfare agency to support ongoing implementation of the Title I, Part A educational stability provisions.

Best Interest Determinations

ESEA section 1111(g)(1)(E)(i) requires each SEA, in collaboration with the State child welfare agency, to ensure that students in foster care remain at their respective school of origin unless it is determined to be in their best interest not to attend that school. Effective implementation of this requirement generally necessitates further collaboration between LEAs and local child welfare agencies to conduct best interest determinations (BIDs), which must “be based on all factors relating to the child’s best interest.” While OSDE has published guidance related to BIDs, including both policy guidance and sample BID templates in its “Foster Care Plan/Handbook,” both LEAs that the Department interviewed indicated that BIDs do not consistently occur when a student enters foster care or experiences a change in foster care placement.

LEA Transportation Procedures

ESEA section 1112(c)(5)(B) requires each LEA receiving a Title I, Part A subgrant to provide an assurance that it will, in collaboration with the relevant local child welfare agency, develop and implement written transportation procedures describing how it will provide, arrange, and fund transportation for students in foster care. OSDE provided evidence that it does require such an assurance

in its Title I, Part A subgrant application, and that, through its subrecipient monitoring activities, OSDE reviews LEA transportation procedures. OSDE also provided evidence that the SEA has developed technical assistance resources and guidance to support LEAs in the provision of school of origin transportation for students in foster care. However, both LEAs that the Department interviewed reported challenges related to providing school of origin transportation, including challenges related to funding such transportation.

RECOMMENDATION

The Department recommends that OSDE:

1. Develop collaborative routines with the State child welfare agency that will enable the SEA to implement the educational stability requirements outlined in ESEA section 1111(g)(1)(E). Such collaborative routines might include regular meetings to share information across agencies and the development of additional technical assistance resources for practitioners in both the education and child welfare systems.
2. Collaborate with the State child welfare agency to ensure that all LEAs and local child welfare agencies understand, and adhere to, requirements related to BIDs. The Department also recommends that OSDE work with the State child welfare agency to develop new written guidance and training opportunities to ensure a shared understanding of the process for conducting BIDs.
3. In collaboration with the State child welfare agency, provide additional support to LEAs on the maintenance and implementation of transportation procedures required under ESEA section 1112(c)(5)(B). The Department further recommends that OSDE, in collaboration with the State child welfare agency, provide training about available school of origin transportation funding to both LEAs and child welfare agencies.

Title II, Part A

PREPARING, TRAINING, AND RECRUITING HIGH-QUALITY TEACHERS, PRINCIPALS, OR OTHER SCHOOL LEADERS: SEA-LEVEL FUNDS

REQUIREMENT SUMMARY

Description: SEAs and LEAs may use Title II, Part A funds for a variety of allowable activities, including evidence-based professional development, recruitment and retention, and class size reduction. Activities must meet the purpose of Title II, Part A, which is to enhance instruction in order to improve student achievement. In carrying out activities, SEAs and LEAs must use data and engage in ongoing consultation with key stakeholders to continually improve the implementation of funded activities. LEAs must also prioritize Title II, Part A funds to schools that are implementing comprehensive support and improvement activities and targeted support and improvement activities and that have the highest percentage of children in poverty and children who are neglected or delinquent.

ESEA

§§ 2101(c)(4)(B), 2101(d)(2)(D), 2101(d)(2)(K), 2102(b)(2)(C), 2102(b)(2)(D), 2102(b)(3), 2103(b)(3), 2103(b)(3)(D), and 8101(42)

ISSUE

ESEA section 2103(b)(3)(E) and (P) require SEAs to ensure that LEA activities funded by Title II, Part A are evidence-based and to work with LEAs to determine that evidence is available. ESEA section 8101(42) requires SEAs to ensure that LEA professional development activities funded by Title II, Part A meet the statutory definition of professional development, which requires that professional development be:

- sustained;
- intensive;
- collaborative;
- job-embedded;
- data-driven; and
- classroom-focused.

OSDE indicated that it does not always ensure that relevant LEA activities cite evidence and align with the ESEA professional development definition. OSDE noted during the desk review that most of the monitoring it does regarding the professional development definition occurs during the application planning and approval process rather than during formal, follow-up monitoring. Similarly, OSDE commented that the evidence requirement is discussed during the application process but did not describe how it ensures compliance during formal monitoring.

RECOMMENDATION

The Department recommends that OSDE expand its technical assistance efforts around professional development (PD), including evidence-based PD. When LEAs spend local Title II, Part A funds for purposes where an evidence base is needed (*e.g.*, providing teachers and school leaders with evidence-based PD (section 2103(b)(3)(E), or other evidence-based activities that meet the purpose of Title II, Part A (section 2103(b)(3)(P)), the SEA must ensure that the LEA activities are evidence-based, to the extent the State, in consultation with the LEA, determines that such evidence is reasonably available. The Department notes that OSDE currently encourages LEAs to use the Department’s What Works Clearinghouse and a similar OSDE website with a list of approved, high-quality PD interventions (which, at the time of monitoring, included documents, webinars, informal “lunch and learn” sessions). The Department recommends that OSDE consider adding to its monitoring protocols sections focused on a review of the evidence-base for PD. Such an intentional alignment of materials, TA, application reviews, and monitoring would increase the likelihood that LEAs will use evidence-based practices that adhere to the PD definition.

Title V, Part B, Subpart 2

SUBGRANTEE USE OF RLIS FUNDS

REQUIREMENT SUMMARY

Description: All uses of RLIS funds must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. RLIS subrecipient LEAs may use their grant funds for allowable activities under any of the following:

- Title I-A
- Title II-A
- Title III
- Title IV-A
- Parental involvement activities

ESEA
§ 5222(a)

Uniform Guidance
2 C.F.R. Part 200, Subpart E

ISSUE

Eligible LEAs may use Small, Rural School Achievement Program (SRSA) funds to pay for activities that are allowable under Title I, Part A; Title II, Part A; Title III; Title IV, Part A; and Title IV, Part B of the ESEA. RLIS funds may be used for any allowable activities under Title I, Part A; Title II, Part A; Title III; and Title IV, Part A; as well as parental involvement activities.

The Alternative Fund Use Authority (AFUA) allows SRSA-eligible LEAs greater flexibility in spending the funds they receive under Title II, Part A and Title IV, Part A to best address the LEA's particular needs. Under AFUA, LEAs may use their Title II, Part A and Title IV, Part A funds to pay for activities that are allowable under SRSA (see covered Title programs listed above). A SRSA-eligible LEA does not have to apply for SRSA funds to exercise AFUA. Additionally, an LEA that is eligible for both SRSA and RLIS funds (*i.e.*, a dual-eligible LEA) may exercise AFUA even if the LEA chooses to participate in RLIS instead of SRSA. An SRSA-eligible LEA that exercises AFUA must use their selected Title II, Part A and/or Title IV, Part A funds for activities that are allowable under SRSA, rather than activities that are allowable under RLIS.

Through the RLIS monitoring process, Department officials noted that OSDE references "REAP-flex" rather than "AFUA" in its technical assistance materials including the LEA consolidated application housed in the electronic GMS. "REAP-flex" was the predecessor to "AFUA." Based on the Department's review of OSDE's GMS, it is unclear how LEAs know if they are eligible to exercise AFUA each year. OSDE provided no evidence of technical assistance related to an LEA's eligibility to exercise AFUA or evidence that AFUA eligibility is clearly indicated in the GMS. Additionally, OSDE was not able to provide evidence of AFUA-related fund use guidance. Specifically, it is not clearly stated in the GMS or technical assistance materials that an SRSA-eligible LEA exercising "AFUA" must

use their selected Title II, Part A and/or Title IV, Part A funds for activities that are allowable under SRSA, rather than activities that are allowable under RLIS.

RECOMMENDATION

The Department recommends that OSDE update all procedures documents, technical assistance materials, and GMS content to reflect the term “AFUA” which stands for the Alternative Fund Use Authority. The Department and Title V statute no longer use the term “REAP-flex.” OSDE should remove that term from all external materials to minimize confusion for LEAs. Additionally, the Department recommends that OSDE update its electronic GMS to accurately display an LEA’s current year eligibility to exercise AFUA as well as a description stating that LEAs who exercise AFUA must use their selected Title II, Part A and/or Title IV, Part A funds for activities that are allowable under SRSA, rather than activities that are allowable under RLIS.

Title VI, Part A

INDIAN EDUCATION FORMULA GRANTS TO LOCAL EDUCATIONAL AGENCIES

REQUIREMENT SUMMARY

Description: The Department awards Indian Education Formula Grant Program funds directly to LEAs and other eligible entities. Unlike many other programs covered under this consolidated monitoring, Indian Education Formula Grant Program funds do not pass through the SEA; the Department awards the grants directly to the LEAs and eligible entities.

ESEA
§§ 6101-6102

ISSUE

The Indian Education Formula Grant Program provides direct grants to LEAs, which means that OIE is responsible for interpreting and ensuring compliance with the applicable Federal requirements on these grant funds. OSDE staff are important partners, who collaborate with all key stakeholders and help to ensure that appropriate communication paths between the Department's Office of Indian Education (OIE), the LEAs, the SEA, and other key stakeholders are maintained.

RECOMMENDATION

OSDE should develop standard operating procedures for providing support to their LEAs to aid the LEAs meeting the requirements of the Title VI, part A formula grant program, related tribal consultation requirements, and federal fiscal management requirements. These procedures should describe the roles of each stakeholder – OSDE, LEAs, and their relationship with OIE – throughout the lifecycle of the grant.

Emergency Assistance to Non-public Schools

EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (EANS) – GOVERNOR’S OFFICE

REQUIREMENT SUMMARY

Description: The EANS program was funded under the CRRSA Act and ARP Act to provide services or assistance to non-public schools. Under the CRRSA Act, grants were awarded by formula to each Governor with an approved Certification and Agreement to provide services or assistance to eligible non-public schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on non-public school students and teachers in the State. Under the ARP Act, grants were awarded by formula to each Governor with an approved application to provide services or assistance to eligible non-public schools with significant enrollments of students from low-income families and that were most impacted by COVID-19. Under both CRRSA EANS and ARP EANS, the State educational agency (SEA) is responsible for administering the program.

CRRSA Act
§ 312(d)

ARP Act
§ 2002

EDGAR
34 C.F.R. § 76.661

ISSUE

Under the EANS program, funded under the CRRSA Act and ARP Act, funds not obligated by the SEA for services and assistance to non-public schools revert to the Governor. These reverted funds can be used for any allowable use of funds under the CRRSA Governor’s Emergency Education Relief Fund (CRRSA GEER). OSDE reverted unobligated ARP EANS funds to the Governor’s office in April 2023. The Governor’s office has held planning meetings and drafted an Interagency Agreement for the reverted funds to be managed by the Oklahoma State Regents for Higher Education (OSRHE). As of the writing of this report, funds have not yet been expended for the reverted uses.

RECOMMENDATION

The Department recommends that the Oklahoma Governor’s Office, OSDE, and OSRHE continue to work collaboratively to execute the State’s Interagency Agreement in order to obligate the reverted ARP EANS funds by the program’s obligation deadline, September 30, 2024.

The Department further recommends that OSDE, the Offices of Management and Enterprise Services, and OSRHE execute the pending Interagency Agreement no later than June 1, 2024. A failure to execute the agreement will further delay the State’s plans to obligate its ARP EANS funds that have reverted for allowable uses under CRRSA GEER. As a reminder, the Department has no authority to extend the

September 30, 2024, obligation deadline for ARP Act EANS funds. Additional delay will impact Oklahoma's ability to obligate all ARP Act reverted EANS funds, totaling \$11,348,455.