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Overview of Texas Data (FY18 data as of October 2018)

Total Local Educational Agencies (LEAs)	1,208
Total Independent School Districts (ISDs)	1,022
Total Educational Service Centers (ESCs)	20
Total LEAs with PNP schools participating in one or more Title programs	315
Total PNP schools served with Title I, Part A funds	1,824



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Overview of Texas PNP Data (continued)

	Title I, Part A	Title I, Part C	Title II, Part A*	Title III, Part A-EL	Title III, Part A-IMM	Title IV, Part A
#PNP Schools Served	487	1	557	100	13	369
PNP Students Served	7,868	1	21,625*	2,798	126	73,370
*(Staff served)						

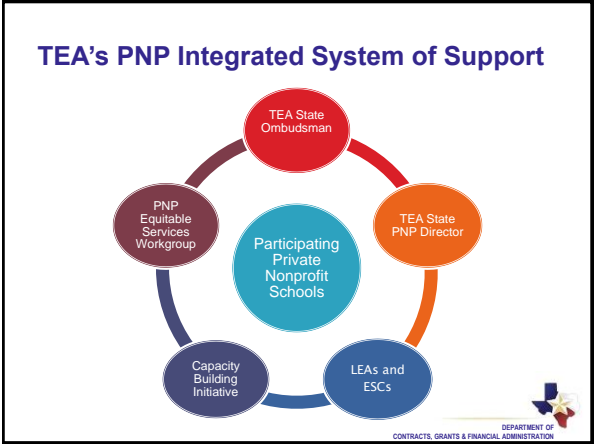


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System of Support and
Program Monitoring



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ESSA Program Support

- **Statewide training sessions**
 - LEAs
 - Education Service Centers
 - Texas Private School Accreditation Commission & Texas Private School Associations
 - PNP School Officials
 - PNP Workgroup
- **Title I Capacity Building Initiative Collaboration**

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Program Monitoring

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Program Monitoring

- LEA Self-Assessment of PNP Equitable Services
- Collaboration with other TEA divisions and program offices
- Collaboration with other stakeholders (LEAs, ESCs, PNPs, Title I Committee of Practitioners, PNP Workgroup)
- Random Program Validations (desktop monitoring)
- Compliance Reports (annually)




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LEA Self-Assessment of PNP Equitable Services

- Describe LEA's consultation process
- How are the needs identified
- Describe the services to be provided
- How will decisions about services be made
- How will progress be monitored for effectiveness
- How will LEA ensure oversight (allowability, compliance, equipment, etc.)



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Random Program Validations

Texas Education Agency
LEA Equitable Services for Eligible Private Nonprofit (PNP) Schools
Random Validation Guidance Document
2018-2019

Services to Eligible Private School Children. The LEA ensures that it complies with the requirements of providing equitable services to eligible private school children, their teachers and their families. ESEA as amended by ESSA, Section 1117 (Title I, Part A) and Section 8501 (Title I, Part C; Title II, Part A; Title III, Part A - EL and Immigrant; Title IV, Parts A, B, and F).

*Random Validation Guidance document for 2018-2019 only includes selected PNP ESSA requirements. The LEA must ensure it has all PNP requirements of Sections 1117 and 8501 on file in the district.

Column A Selected LEA ESSA PNP Requirements	Column B Acceptable Sample LEA Documentation	Column C LEA Written Response and/or Documentation Required IF TEA Follow-Up is Requested (Corrective Action Plan)
Initial Consultation to Private Schools Sec. 1117(b)(1) Sec. 8501(c)(1) 1. Has the LEA established initial and ongoing consultation meetings with private school officials on program requirements?	<ul style="list-style-type: none">Documentation that consultation has occurred between LEA and private school officials or their representative regarding services for private school children prior to the LEA making any decisions.<ul style="list-style-type: none">Copy of an intent to participate from officials of the private school or a representativeAgendas, sign-in sheets, emails, phone logs, etc.ANDDocumentation that consultation has been ongoing since the initial contact (i.e. agendas, sign-in sheets, emails, phone logs, meeting agendas, etc.)	<ul style="list-style-type: none">Describe the initial LEA process for providing information to private school officials of program requirements (i.e., certified letter to PNP, emails, public postings, scheduled meetings, etc.)Describe the ongoing process for consulting with private school officials throughout the year (i.e., meeting agendas, meeting notes, emails, etc.)After evaluating the LEA's past year's consultation process, describe what improvements will be made for the next year



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Common Program Findings

- Lack of written documentation
- Lack of LEA program oversight
- Lack of LEA review process for PNP requests
- Lack of adequate description of equitable services available



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Common Program Strengths

- Documentation of ongoing consultation meetings
- Equitable services handbook and written program descriptions
- Evaluation of program effectiveness
- Review of data and PNP needs
- Collaboration and coordination of services



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Program Compliance Report

Desktop monitoring of all LEAs serving PNP schools


- Year-end reporting
- Program implementation reviews
 - Timely and meaningful consultation
 - Maintaining local control
 - Equitable services for services and administration



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Program Compliance Report


PIC0099 - Private Nonprofit (PNP) School Equitable Services Compliance Report						Instructions
Part 1: Total Schools within Boundary						
1. Indicate number of Private Nonprofit (PNP) schools within boundaries.						
2. If LEA received Title I, Part A funds, indicate number of eligible PNP schools attended out of boundaries.						
Part 2: Program Participation						
Did PNP schools participate?						
Title I, Part A	Title I, Part C	Title II, Part A	Title III, Part A EIA	Title III, Part A Immigrant	Title IV, Part A	
<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	
Number of participating PNP schools that received equitable services						
Title I, Part A	Title I, Part C	Title II, Part A	Title III, Part A EIA	Title III, Part A Immigrant	Title IV, Part A	
Number of eligible PNP students that received equitable services						
Title I, Part A	Title I, Part C	Title II, Part A (if applicable)	Title III, Part A EIA	Title III, Part A Immigrant	Title IV, Part A	
Part 3: Program Implementation						
Program(s)						
1. Did the LEA conduct timely and meaningful consultation with participating PNP school officials regarding the implementation of the program(s)?						
Note: The consultation must have occurred before the LEA made any decision that affected the opportunities of eligible PNP school children, teachers, and other educational personnel to participate in the program, and continued throughout the implementation and assessment of program activities. (ESEA Section 1117(b)(1) and Section 8001(c)(1))						
For each program with participation, if Yes is selected, the LEA must list the source(s) of documentation it has readily available to submit to the agency to document compliance with the requirement. If No is selected, the LEA must explain the reason for noncompliance, or if NA is selected, the LEA must explain why the requirement is not applicable.						
a. Title I, Part A						<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> NA
Explanation of Compliance Status:						2000 of 2000



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Federal Fiscal
Monitoring



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Private Nonprofit (PNP) School Equitable
Services

Who is ultimately responsible for expenditures
of PNP funds?

LEA?

Private Nonprofit?



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PNP School Equitable Services

Legal Structure

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graph TD; A([Program Statute]) --> B([Regulations]); B --> C([OMB Circulars 2 CFR 200]); B --> D([Code of Federal Regulations]); B --> E([Guidance Grant Application]);
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Fiscal Monitoring of PNP Funds

Monitoring PNP funds consist of:

- Review of Financial Management System
- Review of Internal Controls
- Financial reporting of PNP funds
- Verification of data reported on the grant application
- Testing of selected expenditures
- Address questions, concerns, observations, etc., during the review

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Fiscal Monitoring of PNP Funds

Financial Management System:

- Accounting software
- Internal Controls
- Budgetary Controls
- Financial Reporting
- Record-keeping (source documentation)
- Compliance with applicable state, federal and grant specific requirements

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Financial Management System

Accounting software + Policies & procedures + Record keeping = Financial management systems

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Financial Management System

Accounting Software

- Able to generate necessary financial records

Internal Controls

- Written policies and procedures required by the *Education Department General Administrative Regulations (EDGAR)*

Examples:

- Procurement Methods
- Allowability of Cost
- Travel Authorization and Reimbursement
- Conflict of Interest

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Financial Management System

Budgetary Controls

- Budgets are set up and PNP funds are tracked in the financial management system

Financial Reporting

- Expenditures of PNP funds are identified separately in the financial records

Source Documentation

- Supporting documentation is maintained for PNP funds

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- Participation of PNPs
- Private school participation by program
- Assurances



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Part 2: Equitable Services Calculations



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- Review supporting documentation to verify low income students reported on the schedule
- Review financial records to verify the amount of PNP funds appropriated for each program in the general ledger
- Review PNP affirmation sheets submitted by LEAs for participating PNPs for each program

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Testing of PNP Expenditures

- Select a sample of PNP expenditures and request supporting documentation
- Examine supporting documentation to ensure expenditures complied with state and federal laws, rules, regulation and grant application requirements
- Review PNP affirmation sheets submitted by LEAs for participating PNPs



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Testing of PNP Expenditures

- Issue preliminary report of findings and observations to grantee with recommendations for corrective actions
- Examine grantee's response and make necessary adjustments in the report
- Issue final report of findings and observations with follow-up corrective actions not completed



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Common Fiscal Findings

- Direct Payments to PNPs
- Lack of planning of PNP expenditures
- Lack of oversight of PNP expenditures
- Payments of PNP expenditures without prior approval



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Common Fiscal Findings (continued)

- PNP funds paid for ineligible training/travel costs
- PNP expenditures did not adhere to applicable state and federal laws
- Lack of proper agreements with third-party service providers
- Lack of proper agreements for shared services/consortium



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Questions?



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Webpages

TEA Private School Services
https://tea.texas.gov/Finance_and_Grants/Grants/ESSA_Private_School_Equitable_Services

TEA Federal Fiscal Monitoring
https://tea.texas.gov/Finance_and_Grants/Grants/Federal_Fiscal_Monitoring/Federal_Fiscal_Monitoring_Division



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