

GEER – K-12 Civic Literacy Booklist Grant

Internal Audit Report

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BACKGROUND:

The Governor’s Emergency Education Relief (GEER) funds under the Coronavirus Aid, Relief, and Economic Security (CARES) Act are provided to Local Educational Agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (“COVID-19”) has had, and continues to have, on elementary and secondary students in Florida. The objective of this grant was to prepare students to become civically engaged and knowledgeable adults who make positive contributions to their communities. The grant’s purpose was to purchase Civic-oriented books for all grades.

Grant Title: K-12 Civic Literacy Booklist

Grant Amount: \$257,832

Grant Period: 07/01/2020 – 06/30/2022

Final Disbursement Report Date: 08/20/2022

This grant had other identifiers, depending on the entity:

- **Project Number:** 480-1230F-1C001
- **FAIN (Federal Award Identification Number):** S425C200025
- **TAPS:** (TAFE Applications Processing System) 21A158
- **OCPS Grant number:** F121202

The total authorized funding for this grant was \$257,832, a portion of which went to Charter Schools and Non-Public schools. The table below shows the allocation of grant funds among those entities and how much was spent and remains from each allocation as of March 31, 2022.

Table 1 – Grant Funds Allocated, Expended and Remaining by School Type as of March 31, 2022

School Type	Approved Budget	Spent	Remaining Balance
OCPS	\$220,147	\$180,666	\$39,482
Charter	\$35,945	\$6,828	\$29,117
Non-Public (Private)	\$1,740	\$146	\$1,594
Totals	\$257,832	\$187,640	\$70,193

Source: SAP ZF404 report

This grant provided funds to purchase civic-oriented books for all K-12 grades.

The district received \$257,832 for this grant.

A portion of the grant funds was allocated to Charter Schools and Non-Public Schools.

OBJECTIVES, SCOPE AND METHODOLOGY:

Objectives

We evaluated management of the grant and determined whether the grant objectives were achieved.

Scope

The audit addressed grant transactions and administration during the period from July 1, 2020 through September 30, 2021.

Methodology

We reviewed the process for training grant managers and procurement processes. Our audit methodology included:

- interviewing personnel of the following departments:
 - Federal Programs
 - Grants and Special Projects
 - Curriculum and Digital Learning
 - School Choice Services
- interviewing select members of the Executive Planning Group, who oversaw the management and spending of all the COVID-19 – related grants
- reviewing documents and data
- performing a cost analysis of a sample of purchases to determine whether OCPS was over-charged
- testing a random sample of schools to determine whether all the books ordered for the sampled schools were received by those schools
- evaluating the vendors used

We conducted this audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and included such procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We evaluated grant transactions during the period from July 1, 2020 through September 30, 2021.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing.

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We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. No material deficiencies were noted in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

RESULTS & RECOMMENDATIONS:

Overall Conclusion: Our overall conclusion is that the GEER K-12 Civic Literacy Booklist grant funds were spent in accordance with the purpose of the grant, which was to purchase Civic-oriented books for all grades.

No recommendations.

We wish to thank the staff of Federal Programs, Grants and Special Projects Services, Curriculum and Digital Learning, and School Choice Services departments for their cooperation and assistance with this audit.

No material deficiencies were noted in this audit.

We concluded grant funds were spent in accordance with grant requirements.