

GEER – Summer Recovery Program Grant

Internal Audit Report

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BACKGROUND:

The Governor’s Emergency Education Relief (GEER) funds were provided to Local Educational Agencies (LEAs) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act 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 initial objective of the grant was to mitigate learning declines due to the loss of face-to-face education by providing additional learning assistance for K – 3rd grade students who were significantly impacted. Primarily it was reading assistance, but was later broadened to include math assistance for those grades as well as for 4 – 11th grade students. For OCPS, this grant paid for:

- Effective teachers to lead small reading class sizes;
- Training of the teachers
- Transportation of students to Summer School;
- Math learning assistance

Grant Title: Coronavirus Summer Recovery Program GEER (CARES Act)

Grant Amount: \$5,306,466

Grant Period: July 1, 2020 – October 31, 2020 (original)
July 1, 2020 – October 31, 2021 (actual)

A portion of this grant funding was allocated to Charter and Non-Public schools. Funds were allocated and spent as shown in the table below.

Table: 1 – Summary of GEER Summer Recovery Program Grant

Entity	Approved Budget	Amount Spent	Unused Balance
OCPS	\$4,887,199	\$4,785,366	\$101,833
Charter	\$242,857	\$25,742	\$217,115
Non-Public	\$176,410	\$127,986	\$48,424
Totals	\$5,306,466	\$4,939,094	\$367,372

Source: SAP ZF404

The district received \$5,306,466 for the GEER Summer Recovery grant.

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

OBJECTIVES, SCOPE AND METHODOLOGY:

Objectives

We evaluated management of the Summer Recovery Program 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 October 31, 2021.

Methodology

We reviewed the process for selecting the students, evaluating proposed class schedules for compliance with grant requirements, and teacher certifications. Our audit methodology included:

- Interviewing / communicating with personnel of the following departments:
 - Federal Programs
 - School Transformation Office
 - ESE Instructional Support
 - Finance
 - Certification
 - Curriculum and Digital Learning
 - Procurement
- Interviewing selected members of the Executive Planning Group, who oversaw management and spending of all COVID-19 – related grants
- Reviewing documents and data
- Performing a cost analysis of a sample of purchases to determine whether the district was over-charged
- Evaluating the vendors used
- Analyzing the effect of the Summer reading program upon student test scores

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

We evaluated grant transactions during the period from July 1, 2020 through October 31, 2021.

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

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 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 Summer Recovery Program grant funds were spent in accordance with the purpose of the grant, which was to mitigate the adverse effects to student reading and math skills due to the pandemic.

ELA Test Scores

We compared ELA test scores for K-3 Summer Reading Program students who had both end-of-summer (EOS) and end of school year (EOY) results. The EOS test was administered after summer school and the EOY test was administered before summer school at the end of the school year.

Results of the summer reading program were mixed based on before and after ELA scores. A total of 2,694 K-3 students participated in the summer reading program at schools that received at least some grant funding. At the end of the summer, 1,662 of them scored higher, 991 scored lower, and 41 had the same ELA score as compared to EOY scores. The details are shown on the following page.

No material deficiencies were noted in this audit.

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

Results of the summer reading program were mixed based on before and after ELA scores.

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<u>Grade</u>	<u>No. of Students Increased</u>	<u>No. of Students Decreased</u>	<u>No. of Students with No Change</u>	<u>Total Qty</u>
KG	306	187	11	504
1	459	269	14	742
2	405	272	10	687
3	492	263	6	761
Total	1,662	991	41	2,694
	62%	37%	2%	

Average increases and decreases by grade are shown below.

<u>Grade</u>	<u>Average Increase</u>	<u>Average Decrease</u>
KG	25	(22)
1	20	(22)
2	23	(20)
3	31	(20)

We wish to thank the staff of Federal Programs, School Transformation Office, ESE Instructional Support, Certification, Curriculum and Digital Learning, Finance, and Procurement and Contracting departments for their cooperation and assistance with this audit.