

84.318**EDUCATIONAL TECHNOLOGY GRANTS**

US Department of Education

Federal Authorization: **Educational Technology Grants (PRC 107, 108)**
Office of Elementary and Secondary Education, Department of Education; Title II, Part D of the No Child Left Behind Act

State Authorization: **(Technology State Formula Grants)**

NC Department of Public Instruction

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The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current. The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

I. PROGRAM OBJECTIVES

The objective of Title II, Part D of the No Child Left Behind Act is to improve student academic achievement through the use of technology in elementary schools and secondary schools. The Enhancing Education through Technology (EETT) program provides resources to speed the implementation of statewide strategies to:

- To assist every student in crossing the digital divide by ensuring that every student is technologically literate by the time the student finishes the eighth grade, regardless of the student’s race, ethnicity, gender, family income, geographic location, or disability.

- To encourage the effective integration of technology resources and systems with teacher training and curriculum development to establish research-based instructional methods that can be widely implemented as best practices by State educational agencies and local educational agencies.

II. PROGRAM PROCEDURES

Eligibility

- Educational Technology Formula (PRC 107) – Each LEA/Charter School that receives funding under Part A of Title I for any given year is eligible to apply for Education Technology funding. Allocations to LEAs will be based on the LEAs proportionate share of funds allotted under Part A of Title I for that year.
- Educational Technology Competitive (PRC 108) – Grants will be made to LEAs and Charter Schools based on a competitive process. Each LEA/Charter School is entitled to submit a Request for Proposal (RFP). The actual LEAs/Charter Schools to be funded will be selected on the basis of criteria specified in the Federal regulations governing the program.

III. COMPLIANCE REQUIREMENTS

The NC Department of Public Instruction (DPI) mandates that all testing in the DPI audit Requirements be performed by the local auditor. Please refer to Crosscutting Requirements DPI-0.

Other procedures that pertain to this program can be found in the U. S. Department of Education Section and the Federal Compliance Supplement.

A. Activities Allowed or Unallowed

Compliance Requirement – Funds may be used by a LEA or other operating agency only in accordance with the approved State plan and only for those services or activities in its project application or approved amendments. Twenty-five percent of the funds must be used to provide high-quality professional development as outlined in section 2416 of NCLB.

Audit Objective – To determine that all reported expenditures are allowable.

Suggested Audit Procedures:

- Obtain a copy of the Budget Balance Reconciliation Report (305/705) from the finance officer and compare to local accounting records for conformity.
- Obtain a copy of the project application from the local program coordinator and review expenditures to determine that expenditures are in accordance with the project application.

- Review salary expenditures to determine that personnel paid from these funds do not exceed budgeted personnel in approved program budget.

B. Allowable Costs/Cost Principles

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

C. Cash Management

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

E. Eligibility

Eligibility for Subrecipients – No testing is required. The Department of Public Instruction program consultant determines if the eligibility requirements are met when the project is approved.

Eligibility for Individuals – This compliance requirement does not apply at the local level. No testing is required.

F. Equipment and Real Property Management

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

G. Matching, Level of Effort, Earmarking**1. Matching**

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

2. Level of Effort

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

3. Earmarking

Compliance Requirement - A school unit must spend at least 25% of the funds to provide high-quality professional development.

Audit Objective – To determine that the subrecipient spent at least 25% of its funds for high-quality professional development.

Suggested Audit Procedure - Ascertain the amount of grant funds. Review expenditure records and supporting documentation for professional development costs. Ascertain that the cost meets the 25% requirement.

H. Period of Availability of Federal Funds

Compliance Requirement - Expenditures may not be incurred before the initial project begins. Any expenditures prior to the beginning date are considered unallowable and must be refunded to the SEA.

Audit Objective – To determine that no expenditures were incurred prior to the date the project began.

Suggested Audit Procedures:

- Review transactions to verify that no expenditures were incurred prior to the approved project application beginning date.

I. Procurement and Suspension and Debarment

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

L. Reporting

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

N. Special Tests and Provisions

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