



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

March 16, 2021

Financial Audit Management Report

Carey M. Wright, Ed.D, State Superintendent of Education
Mississippi Department of Education
P.O. Box 771
Jackson, MS 39205

Dear Dr. Wright:

Enclosed for your review is the financial audit finding for the Mississippi Department of Education for the Fiscal Year 2020. In this finding, the Auditor's Office recommends the Mississippi Department of Education:

1. Strengthen controls over the preparation of the Federal Grant Activity Schedule.

Please review the recommendation and submit a plan to implement it by March 31, 2021. The enclosed finding contains more information about our recommendation.

During future engagements, we may review the finding in this management report to ensure procedures have been initiated to address this finding.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Mississippi Department of Education's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department of Education's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

I hope you find our recommendations enable the Department of Education to carry out its mission more efficiently. I appreciate the cooperation and courtesy extended by the officials and employees of the Department of Education throughout the audit. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in blue ink that reads "Stephanie C. Palmertree".

Stephanie C. Palmertree, CPA CGMA
Director, Financial Audit and Compliance Division
Enclosures

FINANCIAL AUDIT MANAGEMENT REPORT

The Office of the State Auditor has completed its audit of selected accounts included on the financial statements of the Department of Education for the year ended June 30, 2020. These financial statements will be consolidated into the State of Mississippi's *Comprehensive Annual Financial Report*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The Office of the State Auditor's staff members participating in this engagement included Ashley Jolly, CPA, Lisa Meade, CPA, Alisa Evans, Elevia Tate and Andrew McDavid.

Our procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been met. In accordance with *Section 7-7-211, Miss. Code Ann. (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

Internal Control over Financial Reporting

In planning and performing our audit of selected accounts included on the financial statements of the Department of Education as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Department of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on these accounts, but not for the purpose of expressing an opinion on the effectiveness of internal control. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Accordingly, we do not express an opinion on the effectiveness of the Department of Education's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, identified in this letter as item **2020-012** that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether selected accounts included on the financial statements of the Department of Education are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and,

accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Finding and Recommendation

SIGNIFICANT DEFICIENCY

2020-012 Controls Should Be Strengthened over the Preparation of the Federal Grant Activity Schedule.

Repeat Finding No.

Criteria *The Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and the *U.S. Government Accountability Office Standards for Internal Control in the Federal Government* (Green Book) specify that a satisfactory control environment is only effective when there are adequate control activities in place. Effective control activities dictate that a review is performed to verify the accuracy and completeness of financial information reported. The Federal Grant Activity Schedule contains information such as Catalog of Federal Domestic Assistance (CFDA) numbers and grant identification numbers that must be properly recorded. Additionally, the Schedule captures amounts that must be accurate and complete in order to ensure the accuracy of financial and federal information reported on such schedule.

The Mississippi Agency Accounting Policies and Procedures (MAAPP) manual Section 27.30.60 states, “The Federal Grant Activity schedule supports amounts reported on the GAAP packet for federal grant revenues, receivables, deferred revenues and expenditures. The schedule is also used for preparing the Single Audit Report required by the Single Audit Act, Office of Management and Budget Circular A-133 and the State’s audit requirements. The amounts on this schedule should be reconciled by the agency with amounts reported on federal financial reports.”

Condition During our testwork for the Federal Grant Activity Schedule, we noted the following exceptions:

- Ten out of 122 items sampled on the Grant Schedule form 27.30.60 in which the CFDA Numbers recorded for the federal programs did not agree to the Agency Program Index located in the *2020 Catalog of Federal Domestic Assistance* at beta.sam.gov.
- Six out of 84 items sampled on the Subgrant Schedule form 27.30.70 in which the amount did not include the transactions recorded during the 60 days after fiscal year end, or the “lapse period”. The total amount of transactions not included was \$3,432,187.49
- Three out of 84 items on the Subgrant Schedule form 27.30.70 in which the sub-grantees’ expenditures per Mississippi Accountability System for Government Information and Collaboration (MAGIC) and the Schedule of Expenditures of Federal Awards (SEFA) were not properly recorded in

the column for amounts passed to sub-grantees on the Grant Schedule form 27.30.60.

- One out of 122 lines on the Grant Schedule form 27.30.60 in which the grant award amount did not include the total authorized cumulative amount awarded to the agency from the federal government. Due to this error on the grant schedule, the total expenditures reported for this federal program exceeded the grant award amount by \$53,604,252.

Cause Lack of appropriate personnel oversight and inadequate review by Agency personnel.

Effect Failure to properly ensure the Catalog of Federal Domestic Assistance (CFDA) numbers, grant numbers, and “Amount Passed to Subrecipients” are correct on the Federal Grant Activity Schedule could result in reporting errors on the State’s Single Audit Report.

Recommendation We recommend the Mississippi Department of Education strengthen controls over the preparation of the Federal Grant Activity Schedule to ensure all grant award information and amounts reported are accurate and correct.

End of Report



MISSISSIPPI DEPARTMENT OF EDUCATION

Carey M. Wright, Ed.D.
State Superintendent of Education

FINANCIAL AUDIT FINDINGS

Shad White, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

March 24, 2021

Dear Mr. White:

In accordance with Financial Audit Management Audit Report dated March 16, 2021, the Mississippi Department of Education (MDE) is providing the following response and corrective action plan for the financial audit finding for the fiscal year ending June 30, 2020.

AUDIT FINDING:

2020-012 Controls Should Be Strengthened over the Preparation of the Federal Grant Activity Schedule.

Response: Although the MDE concurs with the finding, the MDE does not agree that a "lack of appropriate personnel oversight" was the cause of the finding.

Corrective Action Plan:

A. Specific steps to be taken to correct the situation.

The Executive Director of Accounting and the Executive Director of Grants Management will ensure controls are strengthen over the preparation and review process of the Schedule of Federal Awards and Subgrant Schedule form 27.30.70.

B. Name of the contact person responsible for corrective action.

Sheila Franklin-Buie, Executive Director of Accounting
Elisha Campbell, Executive Director of Grants Management

C. Anticipated completion date for correction action.

August 31, 2021

If you have any questions, please contact Dr. Felicia Gavin at 601-359-5254.

Sincerely,

A handwritten signature in black ink that reads "Carey M. Wright".

Carey M. Wright, Ed.D.
State Superintendent of Education



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR

June 15, 2021

Single Audit Management Report

Carey M. Wright, Ed.D.
State Superintendent of Education
Mississippi Department of Education
P.O. Box 771
Jackson, MS 39205

Dear Dr. Wright:

Enclosed for your review is the single audit finding for the Mississippi Department of Education for Fiscal Year 2020. In this finding, the Auditor's Office recommends the Mississippi Department of Education:

Single Audit Findings:

1. Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements;
2. Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements for Special Education Cluster Programs

Please review the recommendation and submit a plan to implement it by June 22, 2021. The enclosed finding contains more information about our recommendation.

During future engagements, we may review the finding in this management report to ensure procedures have been initiated to address this finding.

The purpose of this report is solely to describe the scope of our testing of compliance on each major federal program and of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Mississippi Department of Education

June 15, 2021

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I hope you find our recommendations enable the Mississippi Department of Education to carry out its mission more efficiently. I appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi Department of Education. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in blue ink that reads "Stephanie C. Palmertree". The signature is written in a cursive style and is positioned above the printed name and title.

Stephanie C. Palmertree, CPA, CGMA
Director, Financial and Compliance Audit Division

Enclosures

SINGLE AUDIT FINDINGS

In conjunction with our audit of federal assistance received by the State of Mississippi, the Office of the State Auditor has completed its audit of the State's major federal programs administered by the Mississippi Department of Education for the year ended June 30, 2020. The Office of the State Auditor's staff members participating in this engagement included Ashley Jolly, CPA, Lisa Meade, CPA, Alisa Evans, Andrew McDavid, and Elevia Tate.

Our procedures and tests cannot and do not provide absolute assurance that all federal legal requirements have been met. In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

Report on Compliance for Each Major Federal Program

We have audited the Mississippi Department of Education's compliance with the types of compliance requirements described in the *OMB Uniform Guidance* that could have a direct and material effect on the federal programs selected for audit that are administered by the Mississippi Department of Education for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Mississippi's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles and Audit Requirements* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Mississippi Department of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. However, our audit does not provide a legal determination of the Mississippi Department of Education's compliance.

Results of Compliance Audit Procedures

The results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with *OMB Uniform Guidance* and which are identified in this letter as items 2020-032 and 2020-033.

Internal Control over Compliance

Management of the Mississippi Department of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Mississippi Department of Education's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal controls over compliance in accordance with *OMB Uniform Guidance*,

but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mississippi Department of Education's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses and therefore, material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance identified in this letter as items 2020-032 and 2020-033 to be material weaknesses.

Findings and Recommendations

SUBRECIPIENT MONITORING

Material Weakness

Material Noncompliance

2020-032 Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements.

CFDA Number 84.010 Title I – Grants to Local Education Agencies
84.367 Title II – Supporting Effective Instruction State Grants

Federal Award No. S010A170024 (Title I)
S010A180024 (Title I)
S367A170023 (Title II)
S367A180023 (Title II)

Federal Agency United States Department of Education

Pass-through Entity N/A

Questioned Costs N/A

Criteria The terms and conditions of the grant agreements between the Mississippi Department of Education (MDE) and the U.S. Department of Education require MDE to administer grants in compliance with the *Code of Federal Regulations (2 CFR Part 200 – Uniform Guidance)*. The *Code of Federal Regulations (2 CFR Part 200.331)* designates MDE, as a pass through entity, to properly identify subaward requirements to subrecipients, evaluate the risk of noncompliance for

each subrecipient, and monitor the activities of subrecipients as necessary to ensure that subawards are used for authorized purposes, complies with the terms and conditions of the subawards and achieves performance goals.

MDE's Office of Federal Programs Division of Compliance (OFP-DC) procedures require an on-site monitoring review of each subgrantee contract based on risk assessment level of moderate or high. A tracking mechanism is used to ensure all subgrantee contracts are properly identified and monitored. OFP-DC written procedures requires the MDE Executive Director of Federal Programs to send the monitoring report with appropriate cover letter to the LEA. OFP-DC written policies further require the monitoring report and cover letter to be uploaded into MCAPS notifying the Superintendent, Federal Programs Director, and Business Manager, typically within 45 days. OFP-DC written procedures also require the school district to prepare a Corrective Action Plan (CAP) within 30 days of receipt of the monitoring report and require OFP-DC to follow up with the CAP to ensure it is accomplished within 12 months of the monitoring visit. Finally, the written procedures state a potential condition of approval of the school district's annual funding application is that the status of the monitoring report must be either *Closed* or *Pending Compliance with Approved Corrective Action Plan*.

Condition

During testwork performed over MDE's on-site subrecipient monitoring of 15 out of 147 local educational agencies (LEAs) for 2018-2019 on-site monitoring cycle, we noted the following exceptions:

- Fifteen instances, or 100%, in which the LEA's monitoring report with cover letter was not uploaded into Mississippi Comprehensive Automated Performance-based System (MCAPS). It should be noted the OFP written procedures for 2019-2020 on-site monitoring cycle have been revised to state that following the on-site monitoring visit, the MDE OFP compliance and monitoring coordinator will email the LEA superintendent, a copy to the federal programs director and the business manager, the official monitoring report with appropriate cover letter, typically within 45 days of the on-site visit.
- Ten instances, or 67%, in which the LEA's monitoring instrument workpapers did not properly document identifying information (such as invoice, contract, and purchase order numbers) for all items selected by the monitoring team during on-site monitoring visit.
- Six instances, or 40%, in which the school district did not provide MDE with a CAP within 30 days of the monitoring report.
 - CAPs were received up to 70 days from the receipt of the monitoring report, with an average of 46 days passing between the monitoring report and the district's response in the instances noted.
- One instance, or 7%, in which no documentation of a monitoring instrument was provided.

Cause

Staff were either unaware or did not follow identified policies and procedures for subrecipient on-site monitoring requirements.

Effect	MDE programmatic funding divisions rely upon on-site monitoring procedures to verify compliance with program regulations and to identify potential problem areas needing corrective action. Failure to properly monitor subrecipients and ensure closure of the monitoring visits in a timely manner could allow noncompliance with federal regulations to occur and go undetected, potentially resulting in questioned costs.
Recommendation	We recommend the Mississippi Department of Education strengthen controls to ensure compliance with the agency's policies and procedures for on-site subrecipient monitoring.
Repeat Finding	Yes – 2019-026 in 2019.
Statistically Valid	Yes.

Material Weakness
Material Noncompliance

2020-033	<u>Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements for Special Education Cluster Programs.</u>
CFDA Number	84.027 Special Education – Grants to States (IDEA, Part B) 84.173 Special Education – Preschool Grants (IDEA, Preschool)
Federal Award No.	H027A170108 (IDEA, Part B) H173A170113 (IDEA, Preschool) H173A180113 (IDEA, Preschool) H027A180108 (IDEA, Part B)
Federal Agency	United States Department of Education
Pass-through Entity	N/A
Questioned Costs	N/A
Criteria	<p>The terms and conditions of the grant agreements between the Mississippi Department of Education (MDE) and the U.S. Department of Education require MDE to administer grants in compliance with the <i>Code of Federal Regulations (2 CFR Part 200 – Uniform Guidance)</i>. The <i>Code of Federal Regulations (2 CFR Part 200.331)</i> designates MDE, as a pass through entity, to properly identify subaward requirements to subrecipients, evaluate the risk of noncompliance for each subrecipient, and monitor the activities of subrecipients as necessary to ensure that subawards are used for authorized purposes, complies with the terms and conditions of the subawards and achieves performance goals.</p> <p>MDE's Office of Special Education Bureau of Monitoring and Technical Assistance (OSE-BMTA) procedures require an on-site monitoring visit of each subgrantee contract based on a four-year rotating cycle. Each Local Education</p>

Agency (LEA) in Mississippi receives an on-site compliance monitoring visit at least once every four years. The OSE-BMTA written procedures state each monitoring visit will have a monitoring team leader who is responsible for completing the monitoring report and sending the report to the Office of Special Education (OSE) Bureau Director for approval. The monitoring instrument is designed to include all areas of compliance to be monitored and consists of a programmatic portion and a fiscal portion. The written procedures require the monitoring report be provided to the LEA within 30 calendar days of the monitoring visit. The written procedures further state that within 14 calendar days from the receipt of the monitoring report, the LEA must submit a response to OSE of any inconsistencies in the report along with documentation to support the findings. OSE-BMTA written procedures require the LEA to prepare and submit an Improvement Plan within 30 days of receipt of the monitoring report. The written procedures further state that all noncompliance must be corrected as soon as possible, but in no case more than 12 months from the date of the monitoring report.

Condition

The Mississippi Department of Education (MDE) did not follow written procedures during the 2018-2019 on-site monitoring cycle and did not perform on-site monitoring visits based on the four-year cycle, as required by MDE policy. MDE policy requires roughly 35 Local Education Agencies (LEAs) to be included in the cyclical on-site monitoring cycle each year. During the last completed monitoring cycle, 2018-2019, however, only three LEA's received an on-site monitoring visit. In addition, MDE utilized a rotating cycle and did not evaluate the risk of noncompliance of its subrecipients in order to perform monitoring procedures based upon identified risks, which is a requirement of *Uniform Guidance (2 CFR Part 200.331)*. It should be noted that the OSE written procedures for 2020-2021 on-site monitoring cycle have been revised to include risk based assessment of all LEA's for on-site monitoring determination.

Testwork was performed over the three LEA's that received a monitoring visit during the 2018-2019 on-site monitoring cycle, and the auditor noted the following exceptions:

- Three instances, or 100%, in which the LEA's did not receive timely notification (within 30 calendar days of an on-site monitoring visit) from MDE of all areas of non-compliance. Since these reports were not issued timely, the LEAs were not able to properly correct all areas of non-compliance within one year of identification.
 - The monitoring reports were issued between 81 and 162 days after the on-site monitoring visit, with an average of 111 days after the on-site monitoring visit was completed.
- Two instances, or 66 percent, in which a monitoring instrument was not fully completed. Auditor noted in both instances that the programmatic portion of the monitoring instrument was completed, but not the fiscal portion of the monitoring instrument.
- Two instances, or 66%, in which there was no documentation of the inconsistencies report. Furthermore, an inconsistencies report was provided for one of the LEA's tested, however, the report had not been sent to OSE within the 14 calendar days, as required by MDE policy.
- Two instances, or 66%, in which the LEA improvement plan was not dated, and thus the auditor was unable to verify whether the plan had

been submitted within 30 calendar days of the monitoring report being issued.

- One instance, or 33%, in which the monitoring instrument and improvement plan were not provided.

Cause	Staff were either unaware or did not follow identified policies and procedures for subrecipient on-site monitoring requirements.
Effect	MDE programmatic funding divisions rely upon on-site monitoring procedures to verify compliance with program regulations and to identify potential problem areas needing corrective action. Failure to properly monitor subrecipients and ensure closure of the monitoring visits in a timely manner could allow noncompliance with federal regulations to occur and go undetected, potentially resulting in questioned costs.
Recommendation	We recommend the Mississippi Department of Education strengthen controls to ensure compliance with the agency's policies and procedures for on-site subrecipient monitoring.
Repeat Finding	No.
Statistically Valid	Yes.

End of Report



MISSISSIPPI DEPARTMENT OF EDUCATION

Carey M. Wright, Ed.D.
State Superintendent of Education

SINGLE AUDIT FINDINGS

June 22, 2021

Shad White, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

Dear Mr. White:

The Mississippi Department of Education (MDE) is providing the following response and corrective action plan for the single audit finding for the fiscal year ending June 30, 2020.

AUDIT FINDINGS:

84.010 Title I – Grants to Local Education Agencies
84.367 Title II – Supporting Effective Instruction State Grants

Subrecipient Monitoring

2020-032 Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements

Response:

The MDE concurs with the audit finding; however, the agency has continued to work with subrecipients to follow the established procedures and update monitoring procedures to ensure efficiency and effectiveness.

Corrective Action Plan:

- A. The MDE will continue to strengthen the subrecipient monitoring process and protocol to ensure compliance with the agency's policies and procedures.
- B. Judy Nelson, Executive Director of Federal Programs

C. June 30, 2022

84.027 Special Education – Grants to States (IDEA, Part B)

84.173 Special Education – Preschool Grants (IDEA, Preschool)

Subrecipient Monitoring

2020-033 Strengthen Controls to Ensure Compliance with On-Site Subrecipient Monitoring Requirements for Special Education Cluster Programs


Response:

The MDE concurs with the audit finding; however, the agency has continued to work to incorporate significant changes to the subrecipient monitoring procedures and made a significant investment in building the capacity of new OSE management team members to monitor subrecipient compliance and ensure that subawards are used for the authorized purposes.

Corrective Action Plan:

- A. The MDE will continue to strengthen the subrecipient monitoring process and protocol to ensure compliance with the agency's policies and procedures.
- B. Robin Lemonis, Executive Director of Special Education
- C. June 30, 2022

Signed: _____


Carey M. Wright, Ed.D.
State Superintendent of Education