

Semi-Annual Performance Report

January 1-June 30, 2020

GRANT ACTIVITIES

Between January 1 and June 30, 2020, the Ohio Department of Education performed the following grant activities.

- **CSP Subgrantee Monitoring:**
 - **January 17, 2020:** Conducted Sponsor CAP reviews
 - **January 28, 2020:** Begin work with Southwest Ohio Preparatory Academy on expenditure of remaining funds
 - **February 14, 2020:** Conducted site-visit at Westside Academy
 - **February 21, 2020:** Conducted site-visit at Arts and College Preparatory Academy
 - **February 24, 2020:** Director attended Community School Program Conference in DC
 - **March 4, 2020:** Conducted site-visit at Citizens Academy Southeast
 - **March 19, 2020:** Completed all FY20 Fall Desk Reviews
 - **March 6, 2020:** Conducted site-visit at ReGeneration Bond Hill
 - **April 24, 2020:** Mid-Review Compliance Survey Opened
 - **April 30, 2020:** Conducted virtual site-visit with Northwest Ohio Classical Academy
 - **July 1, 2020:** Southwest Ohio Preparatory final PCR processed for remaining balance from FY19
- **CSP/Expansion Round 4:**
 - **January 6, 2020:** Draft Expansion and Implementation RFA complete for review
 - **February 18, 2020:** Sponsor CAP letter sent to all eligible sponsors to apply for CSP/Expansion Grant
 - **March 19, 2020:** Began Development of High-Quality/High Performing Community School Lists
 - **May 11, 2020:** Opportunity for Grant, Call for Readers, and Intent to apply announced
 - **May 22, 2020:** RFA's Posted to CSP Webpage
 - **May 28, 2020:** Sponsor CSP/Expansion RFA training
 - **April 14, 2020:** Sponsor CAP responses received
 - **May 27, 2020:** Intent to Apply survey closed
 - **June 1-12, 2020:** Peer Reviewers application and resumes are reviewed, scored, and selected
 - **June 1, 2020:** RFA's open for Subgrantee Submission In CCIP
 - **June 4, 2020:** Sponsor CAP Approval letter sent
 - **June 16, 2020:** Provided data for Needs Assessment Advisory Group recommendations; did not receive recommendations.
 - **June 23, 2020:** Selected Peer Reviewers notified
 - **June 30, 2020:** RFA submission window closes
 - **July 1, 2020:** Conducted FY19 Peer Review Training for Implementation and Expansion Grants
 - **July 8, 2020:** Peer Review CSP/Expansion Calibration Call
 - **July 9, 2020:** Peer Review Calibration Applications assigned
 - **July 13, 2020:** CSP/Expansion Tech Review Training
 - **July 30, 2020:** Tech Review Consensus meeting
 - **July 28, 2020:** All Peer Review scores and comments due to be uploaded and complete
- **CSP Advisory Committee:**
 - **July 15:** CSP Advisory Committee Members meeting held to discuss Round 4 competition, Semi-Annual Performance Report, CSP Waiver, Sponsor CAPs, and Round 4 RFAs
- **Independent Monitor:**
 - **June 24, 2020:** Draft AUP and GAI conference call
 - **(TBD):** All requested Agreed-upon Procedures items submitted for review by the independent monitor

- **WestEd Monitoring:**
 - **May 28, 2020:** Received draft monitoring report for review and comment.
 - **June 15, 2020:** Provided feedback to WestED and USED on monitoring report clarifying items within report.

GRANT EXPENDITURES:

\$244,157.46 were expended from the grant for the current reporting period.

UPDATE ON GRANT PROJECT TIMELINES:

The project timeline has been updated.

*Attached: Ohio CSP Workplan and [Community Schools Directory](#)

UPDATES ON AUDIT FINDINGS AND RESOLUTIONS OF AUDITS INVOLVING CHARTER SCHOOLS IN OHIO, INCLUDING THE AUTHORIZERS' RESPONSIBILITIES AND INVOLVEMENT:

Attached: Appendix C 05 31 2020 CS Audit Reports

Appendix C provides a biannual update on Fiscal Years 2017 through 2019 community school audit findings and resolutions that have occurred during the period from December 1, 2019 through May 31, 2020. This update includes the number of community school audits performed by the Auditor of State, a summary of the community school single audits and findings, and an update on findings for recovery that have been resolved by the Attorney General's Office. Appendix C includes information for the single audits issued during this reporting period, and includes a separate spreadsheet on active findings for recovery. Schools with repayments to the Attorney General's Office during the reporting period are highlighted.

The Auditor of State's Office performs financial audits (regular and single audits) and various other special audits, retirement system examinations, and agreed upon procedures of community schools. Regular financial statement audits are independent, objective evaluations of an organization's financial reports and financial reporting processes. The primary purpose of regular financial audits is to give regulators, investors, directors, and managers reasonable assurance that financial statements are accurate and complete.

Single audits combine the annual financial statement audit with additional audit coverage of federal funds. The single audit is intended to meet the basic audit needs of both the non-federal entity and federal awarding agencies. Before Dec. 26, 2014, all community schools receiving at least \$500,000 annually required a single audit. All awards made on or after Dec. 26, 2014, were subject to the Uniform Guidance, which sets the threshold at \$750,000 or more.

The Auditor of State may declare community schools as "unauditable." The auditor finds a school unauditable if its financial records are not sufficient to complete an audit. There are no community schools on the list for this reporting period.

1. Auditor of State Community School Audit Updates

The Auditor of State completed and issued 280 community school audit reports since the Department's last report to the USED. Table 1 reflects the audit reports released between December 1, 2019 and May 31, 2020.

Table 1: Community School Audit Reports – Summary by Type

Fiscal Year	Regular Audit	Single Audit	Other Audits	Total Audits
2019 *	225	42	0	267
2018 ^	12	0	0	12
2017	1	0	0	1
Total	238	42	0	280

* The regular audits include three reports that covered FY18 and FY19.

^ The regular audits include one report that covered FY17 and FY18.

2. New Financial Audit Findings - All Fiscal Years

The Auditor of State issued 42 single audit reports during the reporting period. No single audit findings were issued in the reports. Since there were no findings in the reports, no management decisions were issued. We have updated Table 2 to reflect this information.

Table 2: Financial Audits – Summary of Single Audit Community School Findings

Year	Single Audit Reports	Single Audit Findings		Findings for Recovery	
		Schools	Unresolved	Schools	Unresolved *
2019	42	0	0	2	0
2018	0	0	0	0	0
Total	42	0	0	2	0

* “Unresolved” means the findings for recovery were not repaid under audit and have not been certified to the Attorney General’s Office as of the end of this reporting period.

Appendix C includes a summary of the audit findings. We continue to review the single audit reports as they are released, and will make management decisions pursuant to 2 CFR § 200.521(d).

3. Summary of Resolutions for Previously Unresolved Findings

The Department received an updated report on the status of findings for recovery being handled by the Attorney General’s Office. Findings for recovery in “active” collection status are listed in Appendix C. (See the “Active Findings for Recovery” spreadsheet.) The schools with repayment activity during this reporting period are highlighted on the spreadsheet.

As reflected in Table 2, the Auditor of State issued findings for recovery to two schools during this reporting period. The amount for one school was repaid under audit. The amount for the other school was certified to the Attorney General’s Office for collection.

4. Other Audit Findings

The Auditor of State did not issue any audits in this category during the reporting period.