

**ARKANSAS LEGISLATIVE AUDIT
REPORT ON:
DIVISION OF ELEMENTARY AND SECONDARY EDUCATION –
ARKANSAS EDUCATIONAL TELEVISION COMMISSION
FOR THE YEAR ENDED JUNE 30, 2023**

Finding 1:

Ark. Code Ann. § 19-11-204(13)(A) defines “small procurements” as procurements not exceeding \$20,000, which may be obtained without seeking bids; however, competition should be used to the maximum extent practicable. Additionally, Ark. Code Ann. § 19-11-234 provides guidance regarding competitive bidding for contracts in which the purchase price exceeds \$20,000 and is less than or equal to \$75,000 and states that using repeated small quantity procurements to circumvent competitive bid limits or failing to obtain competitive bids without justification constitutes a violation of Arkansas Procurement Law. The *State of Arkansas Financial Management Guide* states that vendors should be selected before a purchase order is created; after the purchase order is approved, it can be printed and sent to the vendor. Services Contract Instructions issued by the Department of Transformation and Shared Services – Office of State Procurement (OSP) require that the department and the contractor complete the signature portion of the form. Additionally, the use of state-issued credit cards (such as purchasing cards and travel cards) is governed by rules and regulations issued by OSP.

Our review of 61 maintenance and operation expense items, totaling \$3,405,679, and 35 expense items specifically from credit card activities, totaling \$199,066, revealed the following:

- The Agency obtained goods and services without always obtaining bids for transactions that were at or near the threshold for requiring bids, which increases the risk that noncompliance could occur. In one instance, a change order of \$5,000 was made after the contract began, which caused the total contract to rise above the bid threshold.
- A contract valued at \$250,000 was not manually or digitally signed by the vendor; rather, the vendor’s name was typed onto the contract.
- Contracts for two vendors, valued at \$48,448 and \$37,200, respectively, were not executed for services.
- Expenditures totaling \$25,037 were coded to incorrect expenditure descriptions.
- Expenditures totaling \$75,825 for contractors’ travel costs were charged directly to the Agency’s travel card, and \$6,825 was charged to the personal credit card of an employee, instead of being paid by the contractors. OSP guidance on the use of credit cards stipulates that the travel card is intended for official state travel-related use only and should never be used for personal purchases or to pay for someone else’s travel expenses.
- Overpayments for rental car charges totaling \$3,033 were identified. In one instance, the cost of a contractor’s rental car was charged directly to the Agency’s credit card and reimbursed to the contractor. As a result, the Agency unnecessarily paid the contractor \$2,762. The Agency was unaware of this event until informed by the auditors. In another instance, a credit of \$271 was issued by a rental car company to a different contractor towards a new personal rental instead of refunded to the Agency. This event was self-reported by the Agency. After auditor inquiries, the Agency recovered the funds from both contractors.
- The Agency was charged \$108 for a hotel room for a contractor who did not stay overnight.

The Agency did not adequately plan, prepare, and train staff to ensure that the extraordinary number and type of transactions associated with its projects would always follow applicable state laws and guidelines.

Recommendation:

We recommend the Agency strengthen internal controls to comply with applicable sections of Arkansas procurement laws, state travel regulations, and the Arkansas Financial Management Guide.

Agency Response:

See agency response following Finding 2.

Finding 2:

Ark. Code Ann. § 6-3-110(b) states that “only an appropriate state employee may supervise state employees of the Educational Television Division of the Division of Elementary and Secondary Education,” and “no person or employee paid with funds not appropriated by the General Assembly shall supervise any state employee of the Educational Television Division.” An AETC employee trained an employee of the Arkansas PBS Foundation (“Foundation”) from June 26 through September 1, 2023. As stipulated in a Short Term Accounting Shared Services Agreement, which was executed between the Agency and the Foundation on July 26, 2023, the Agency employee was under the exclusive direction of the Chief Executive Officer of the Foundation during the days of the training. AETC received \$17,025 from the Foundation to cover payroll costs associated with the employee.

As a result of this arrangement, the employee was supervised by a person who was not a state employee and who was paid with funds not appropriated by the General Assembly.

Recommendation:

We recommend the Agency comply with applicable sections of Arkansas Code.

Agency Response:

Arkansas PBS values the time, effort, and recommendations of Arkansas Legislative Audit. We acknowledge and concur with the FY23 findings. Please find our detailed responses to the audit findings below.

The following FY23 background information informs the audit findings:

- The agency had 60% turnover in its fiscal/procurement positions during FY23.
- The CFO, controller and procurement coordinator positions were vacant for 5 months, 3 months and one month, respectively. A new CFO began work on January 31, a new procurement coordinator on April 3, and a new controller on June 19. A fiscal division manager position was added (filled on June 26).
- The agency does not employ a contracts administrator. The CFO manages procurement contracting.
- In FY2023, the agency issued 464 purchase orders totaling \$7,506,307. Thirty-two percent (32%) of the POs were for two projects: 99 for the K2 project and 48 for the Rise & Shine S3 project.
- All fiscal and procurement activities for the Rise & Shine S3 project and most fiscal/procurement activities for the K2 project were concentrated during the spring-summer of 2023. Project complexity, the extraordinary number and type of transactions, as well as insufficient staff capacity contributed to regulatory compliance issues.

Finding 2023-1

Item 1.1

This finding is related to approximately 240 individual educational video segments produced during a 90-day period (Rise & Shine S3 project).

The agency had 30 days to plan (48 purchase orders) and 60 days to execute the work, which included puppet shows to teach spelling, educational field trips throughout the state, video-taped readings of stories, animated videos to teach colors and shapes, educational music videos and video-taped lessons by teachers. Work began in early April 2023.

On April 14, 2023, the agency solicited competitive bids from 12 prospective vendors for field trip video production services. Each prospective vendor was permitted to bid on up to ten (10) of 36 digital field trip segments to be filmed throughout the state.

After bids were received, the agency hired the 6 qualified bidders and the collective cost for the 6 contracts totaled \$145,000 for 55 segments. Since the cost of the video production work was substantially higher than \$75,000, it should have been bid as a formal contract through the Office of State Procurement but was not. Awarding a formal bid to multiple vendors would have required pre-approval from the OSP Director, but approval was not obtained by the agency.

During this period of extreme workload when the agency was transitioning to a new procurement coordinator, the proper steps to manage this procurement were not taken.

The agency solicited bids via email, received 7 bids, and issued a multi-award to 6 bidders. Bids ranged from \$1,850 per segment to \$5,500 per segment.

The agency accepted four (4) bids as-is:

# Segments	Per Segment	Total	Contractor
10	\$ 1,850	\$ 18,500	DENNIS MATTHEW JORDAN*
10	\$ 2,000	\$ 20,000	DUNN MEDIA GROUP LLC
10	\$ 2,500	\$ 25,000	MADE BY MATTHEWS
10	\$ 3,000	\$ 30,000	SDS FILMS LLC
40	\$ 2,338	\$ 93,500	

*later increased from \$18,500 to \$23,500

The agency negotiated with two vendors to reduce their bids from \$3,500 x 10 segments to \$3,200 x 10 segments, and from \$5,000 per segment x 3 segments to \$3,000 per segment x 5 segments.

In the instance of the \$5,000 increase to the \$18,500 original PO (\$23,500 amended total), the vendor's original bid was 32% lower than the average of the other bids awarded. Due to the logistics of creative preproduction, the agency was unable to provide precise topics and locations to vendors for the 55 segments in advance. Once creative directions for each field trip segment were decided and field trip logistics were finalized, there was additional work required that this particular vendor was unable to budget in the original \$18,500 bid submitted.

The agency deemed it in the state's best interest to renegotiate the contract amount with the existing vendor. All other bids received for this solicitation exceeded this vendor's original bid. It was deemed unlikely the agency would find a qualified vendor to perform the work for the same or less money within the designated timeframe. Purchase orders totaling \$145,500 were issued for 55 video segments.

# Segments	Per Segment	Total	Contractor
10	\$ 2,000	\$ 20,000	DUNN MEDIA GROUP LLC
10	\$ 2,350	\$ 23,500	DENNIS MATTHEW JORDAN
10	\$ 2,500	\$ 25,000	MADE BY MATTHEWS
5	\$ 3,000	\$ 15,000	TITAN CONCEPTS LLC
10	\$ 3,000	\$ 30,000	SDS FILMS LLC
10	\$ 3,200	\$ 32,000	ONELIGHT FILM LLC
55	\$ 2,645	\$ 145,500	

Item 1.2

Management acknowledges the oversight. The contract was electronically signed by the vendor on March 27, 2023, and sent to the agency via email, but the digital signature was not certified.

The agency has clarified signature requirements with staff and has specified that a certificate-based digital ID such as Adobe Sign is required for digital signatures.

Item 1.3

Both missing contracts were for the K2 project. Both POs (issued without a contract) were issued on April 13, 2023, during the period when the agency was transitioning to a new procurement coordinator, resulting in the oversight.

Item 1.4

The accounting errors were for K2 project expenses, including a FEDEX p-card transaction incorrectly coded to freight that was for printing services; an equipment rental transaction coded to audio/visual equipment rather than to other rent and leases; and a mileage reimbursement that was accidentally coded to special purpose supplies.

Item 1.5

It is industry-standard practice in the film industry for all production expenses to be borne by the production company. Cast and crew as a standard practice do not pay their own expenses up-front, to be reimbursed later. For the K2 project, Arkansas PBS served as the production company, and in expanding its service in education to Arkansas, it was the first time the agency had managed a project of this type and magnitude. Given the size and scope of the K2 project, the project had a very limited planning period.

The agency should have requested guidance from OSP on the unique project requirements that were new to the agency.

Over 112 primary cast and crew (contractors) worked on this project, several of whom required airfare, hotel, and rental car accommodation and/or mileage reimbursement for use of personal vehicles for project work.

In the instance of the agency travel card use for contractor travel, the agency failed to closely review the travel card regulations and was therefore unaware that it was violating state procurement law in this instance.

A contracted crew member in a key production role informed the agency late in the day that he was being ousted from his Airbnb accommodation due to a declined agency credit card (no available credit). To secure the contractor's room and avoid possible disruption to the K2 project, the CFO consulted with Arkansas PBS fiscal staff about expense reimbursement regulations but did not review the DFA Financial Management Guide for allowability before giving her personal credit card to cover the bill. The agency failed to remove the CFO's personal credit card from the Airbnb account and the card was subsequently charged for two additional reservations before the error was discovered. The above was self-disclosed to both DFA and Arkansas Legislative Audit by the CFO. In addition, the CFO received cash back on her credit card related to the three lodging transactions, which she self-disclosed to both DFA and Legislative Audit and paid in full to the agency.

Item 1.6

A contractor on the K2 project reserved a rental car in his own name prior to the establishment of an agency corporate account with Hertz. He then submitted a reimbursement request to the agency for the rental car charge, which the agency paid (\$2,762). Subsequently, Hertz approved the agency's account application and the contractor's reservation was switched to the agency account. Hertz made the decision without the agency's authorization to retroactively credit the contractor's personal credit card and charge the agency travel card for the earlier rental car costs.

With the volume of project transactions, the agency failed to catch this error and the contractor did not notify the agency that he had been reimbursed twice for the same transaction, by both Hertz and the agency. The contractor has since reimbursed the agency in full for the overpayment.

A second contractor on the K2 project received a reimbursement (credit) from Hertz to her personal credit card that was due to the agency. This was a Hertz administrative error. The agency has since received the full \$271 reimbursement from the contractor.

Item 1.7

A contracted actor on the K2 project was originally scheduled to work one production day but was then extended to work 3 days due to needed production schedule changes. Hotel availability was limited in Central Arkansas due to high occupancy rates after the tornado that occurred in the spring of 2023. The agency moved the actor (a minor) and parent to a hotel that had multi-day availability but failed to cancel the original one-day reservation.

2023-2

In drafting and executing the agreement with the agency's affiliated foundation, the agency CFO was unaware of applicable sections of Arkansas Code. In the future, only an appropriate state employee will supervise state employees of the agency.

Corrective Action Plan

Arkansas PBS will strengthen its internal controls to ensure compliance with all applicable laws, rules, and regulations in the future.

The agency is creating new internal resources to ensure that agency employees are knowledgeable and fully prepared to comply with state laws, rules, and regulations. In December of 2023, the agency issued a detailed procurement guide to all agency employees and in January of 2024 began the initial phase of conducting agency-wide procurement trainings.

**State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Finding Number: 2023-011
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D210039
Federal Award Year(s): 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Repeat Finding:
Not applicable

Criteria:

In accordance with 2 CFR § 200.302, the auditee must provide an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements.

In addition, the U.S. Department of Education's Office of Elementary and Secondary Education requires ESSER grantees to submit an Annual Performance Report (APR) with data on expenditures, planned expenditures, subrecipients, and uses of funds.

Condition and Context:

To aid in the completion of year three's ESSER APR, Agency staff obtained data from the Arkansas Public School Computer Network (APSCN), the accounting system utilized by Local Educational Agencies (LEAs), to monitor program expenditures. The data was compiled by Agency staff and was included on the templates provided by the U.S. Department of Education (ED).

To ensure compliance with line item 3.b1 – *LEA Expenditures by ESSER Subgrant Fund and Expenditure Category* of the APR, which is identified in the Compliance Supplement as a key line item, ALA performed a review of the data included on the templates that was uploaded to the Annual Reporting Data Collection Tool on the ED website. The template includes data for the 255 participating LEAs.

ALA's review of the data template revealed a clerical error that reported LEAs' grand totals as non-LEA expenditures. The clerical error resulted in overstated expenditures in the following categories:

- Meeting students' academic, social, emotional, and other needs - \$89,966,926 overstatement;
- Mental health supports for students and staff - \$1,428,542 overstatement;
- Operational continuity and other allowed uses - \$62,756,767 overstatement

Statistically Valid Sample:

Not a statistically valid sample

Questioned Costs:

Overstated amount - \$154,152,235

Cause:

The Agency failed to ensure LEA expenditures reflected in the APSCN report were adequately represented on the ESSER II annual report.

Effect:

Inaccurate data was submitted to the federal awarding agency.

Recommendation:

ALA staff recommend the Agency implement additional procedures and controls over the reporting process to ensure reports are thoroughly reviewed prior to submission.

**State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Finding Number: 2023-011
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D210039
Federal Award Year(s): 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Views of Responsible Officials and Planned Corrective Action:

Arkansas Department of Education recognizes this finding. ADE Finance completed the named report which contained a subtotal error that overstated the totals when provided to Legislative Auditors. However, logic verifications built into the Federal System disallowed the items mentioned to be submitted. Therefore, the data reflected in Federal reporting for Arkansas was not overstated nor actual expenses and associated drawdowns completed erroneously. This information was confirmed with the U.S. Department of Education (ED) on February 21, 2024.

ADE Finance assures that revisions to the FY23 ESSER data template will be made and uploaded to the Federal Reporting System during the allowable period of July 29, 2024, and August 15, 2024.

Anticipated Completion Date: Data was effectively corrected at the time of reporting within the Federal System. ADE Finance will revise its uploaded FY23 ESSER data template during the allowable period of July 29, 2024, through August 15, 2024.

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State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Finding Number: 2023-012
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund;
84.425U – COVID 19: American Rescue Plan – Elementary and
Secondary School Emergency Relief (ARP ESSER)
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D2000039; S425D210039; S425U210039
Federal Award Year(s): 2020 and 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Repeat Finding:
Not applicable

Criteria:

In accordance with 2 CFR § 200.302, the auditee must provide an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements.

In addition, the U.S. Department of Education’s Office of Elementary and Secondary Education requires ESSER grantees to submit an Annual Performance Report (APR) with data on expenditures, planned expenditures, subrecipients, and uses of funds.

Condition and Context:

To accurately complete the ESSER APR, the Agency prepared a survey to be completed by each of the Local Educational Agencies (LEAs) to capture data to complete specific lines of the APR. The completed surveys were compiled and included on the templates provided by the U.S. Department of Education (ED). The surveys contained the number of staff supported by ESSER funding and the total expenditure amount by position categories. Each LEA utilizes the Arkansas Public School Computer Network (APSCN) to process and track its expenditures. Agency staff also have access to APSCN.

To ensure compliance with line item 3.b10 – *LEA Hiring and Retention of Specific Positions* of the APR, which is identified in the Compliance Supplement as a key line item, ALA performed a review of the data included on the template that was uploaded to the Annual Reporting Data Collection Tool on the ED website. The template includes data for the 263 participating LEAs.

A sample of 25 LEAs was selected to determine if the data included in the template was supported by data submitted by the LEA on the survey. ALA review revealed that the data uploaded on the template is supported by the surveys completed and submitted by each LEA.

However, the survey data does not represent the salary expenditures reflected in APSCN. As a result, ALA performed a comparison between the total salary and benefit expenditures reflected in APSCN to the total salary and benefit expenditures reported on the APR. ALA review revealed that the total amount reported as expended for staff supported by ESSER funds is understated by \$98,192,610. (It should be noted that 22 of the 263 LEAs reported accurate salary expenditures supported by APSCN.)

Statistically Valid Sample:

Not a statistically valid sample

Questioned Costs:

Understated amount - \$98,192,610

**State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Finding Number: 2023-012 (Continued)
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund;
84.425U – COVID 19: American Rescue Plan – Elementary and
Secondary School Emergency Relief (ARP ESSER)
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D2000039; S425D210039; S425U210039
Federal Award Year(s): 2020 and 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Cause:

The survey provided by the Agency to capture the data necessary to complete the key line item on the APR did not contain sufficient instructions to ensure each LEA completed the survey accurately. As a result, multiple LEAs submitted inaccurate information and the Agency failed to perform additional procedures to corroborate the survey data provided.

Effect:

Inaccurate data was submitted on the APR.

Recommendation:

ALA staff recommend the Agency strengthen controls over reporting to ensure that amounts reported are accurate, complete, and properly supported by the appropriate records and documentation to ensure compliance with federal laws and regulations.

Views of Responsible Officials and Planned Corrective Action:

Arkansas Department of Education recognizes this finding. The ADE Finance unit utilized data extracted from the statewide Local Educational Agencies (LEAs) system, APSCN, for the majority of parameters reported. However, APSCN does not have the ability to cross-reference financial expenses with Local Educational Agency's (LEAs) personnel data, which led to the creation of the survey. LEAs were expected to report data during a subsequent school year post COVID-19 Pandemic. ADE gathered state total expenses for requested categories from the system compiled with the requested breakdowns by position type obtained in the manual survey. The two data sets did not align, thus seen in Questioned Costs which reflects the difference between the two datasets. LEA actual expenses, associated drawdowns, and disbursements were not affected by the amounts reported in the annual ESSER data.

ADE Finance is currently working with APSCN personnel to explore options for assembling data without manual input from LEAs. When implemented, discrepancies in the state data reported to federal systems and LEAs data should not exist. ADE has the goal of utilizing this method for FY23 reporting in May 2024.

Anticipated Completion Date: ADE Finance will revise its uploaded FY22 ESSER data template during the allowable period of July 29, 2024, through August 15, 2024.

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**State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Finding Number: 2023-013
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund
84.425U – COVID 19: American Rescue Plan – Elementary and
Secondary School Emergency Relief (ARP ESSER)
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D2000039; S425D210039; S425U210039
Federal Award Year(s): 2020 and 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Repeat Finding:
Not applicable

Criteria:

In accordance with 2 CFR § 200.302, the auditee must provide an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements.

In addition, 2 CFR § 200.303(a) requires a non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the award in compliance with federal statutes, regulations, and the terms and conditions of the grant award.

Condition and Context:

To ensure compliance with year three's ESSER Annual Performance Report (APR), ALA performed a review of line item 5.a – *Full-Time Equivalent (FTE) Positions*, which is identified in the Compliance Supplement as a key line item, to determine if the information reported was accurate and properly supported with accounting records for Local Educational Agencies (LEAs) and non-LEAs. Agency staff utilized the template provided by the U.S. Department of Education (ED) to upload data to the Annual Reporting Data Collection Tool. The template includes data for the 256 participating LEAs and 41 non-LEAs.

The Agency estimated the FTE position data for non-LEAs based on websites and other available information but did not maintain supporting documentation for the information reported to the federal awarding agency. As a result, ALA staff were unable to verify that the data was accurate and complete.

Statistically Valid Sample:

Not a statistically valid sample

Questioned Costs:

Unknown

Cause:

The Agency did not maintain appropriate supporting documentation.

Effect:

The accuracy of data submitted to the federal awarding agency is unknown.

Recommendation:

ALA staff recommend the Agency strengthen internal controls over the review of special reports to ensure reported data is appropriately supported in accordance with federal laws and regulations.

**State of Arkansas
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Finding Number: 2023-013 (Continued)
State/Educational Agency(s): Arkansas Department of Education
Pass-Through Entity: Not Applicable
AL Number(s) and Program Title(s): 84.425D – COVID 19: Elementary and Secondary School
Emergency Relief (ESSER) Fund
84.425U – COVID 19: American Rescue Plan – Elementary and
Secondary School Emergency Relief (ARP ESSER)
Federal Awarding Agency: U.S. Department of Education
Federal Award Number(s): S425D2000039; S425D210039; S425U210039
Federal Award Year(s): 2020 and 2021
Compliance Requirement(s) Affected: Reporting
Type of Finding: Material Noncompliance and Material Weakness

Views of Responsible Officials and Planned Corrective Action:

Arkansas Department of Education recognizes this finding. ADE Finance understands the importance of supporting documentation for non-LEAs and has implemented a plan for FY23 communications. Furthermore, ADE Finance conducted follow-up communication with the U.S. Department of Education (ED) on March 1, 2024. It was concluded that FTE position data for non-LEAs were optional for Years 1 and 2 Annual Performance Reports per the ESSER Form Review Webinar Guidance. ADE was further instructed to omit non-LEA information from the template should it be unreasonable to provide for the FY22 reporting year in question.

ADE will ensure non-LEA entities provide the requested 5.a – Full-Time Equivalent (FTE) Compliance Supplement information for supporting documentation with FY23 and subsequent Reporting Periods.

Anticipated Completion Date: May 2024. ADE Finance is coordinating communication with non-Local Educational Agencies (non-LEAs) in effort to revise the data for FY22, however will omit the related data per U.S. Department of Education (ED) guidance provided on March 1, 2024, should non-LEAs be unable to provide quality data.

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