



Federal Communications Commission
Washington, D.C. 20554

September 24, 2024

VIA ELECTRONIC DELIVERY AND FIRST CLASS MAIL

Ms. Moriah Banasick
Executive Director of Finance & Budget
Issaquah School District No. 411
5150 220th Avenue SE
Issaquah, WA 98029
banasicka@issaquah.wednet.edu

Dear Ms. Banasick:

The Federal Communications Commission (FCC or Commission) has completed its review of the Issaquah School District No. 411 (Issaquah) single audit report (Report), prepared by Office of the Washington State Auditor (hereinafter referred to as “auditor”) for the fiscal year (FY) ending August 31, 2022, including Issaquah’s corrective action plan (CAP), which was included in its audit report dated November 22, 2023, and accepted by the Federal Audit Clearinghouse on November 27, 2023.¹ The FCC is responsible for issuing a management decision letter in response to any finding(s) and/or recommendation(s) listed in the Report as it relates to its Emergency Connectivity Fund (ECF) Program (CFDA 32.009).²

The FCC reviewed Audit Finding No. 2022-001 and has no additional questions. The auditor found Issaquah did not have sufficient documentation to reflect its actual unmet need for the purpose of requesting reimbursement for ECF funds.³ Specifically, the auditor found that Issaquah used ECF funding to purchase laptops based on estimate of its unmet need at the time of its application, but it did not maintain documentation showing it provided a laptop to a student or school staff member with need at the time it sought reimbursement in the amount of \$420,000.⁴ The auditor explained that Issaquah calculated its estimated unmet need based on a survey of students taken at the beginning of the school year.⁵ Issaquah disagreed with the audit

¹ Issaquah School District No. 411, Regulatory Basis Financial Statements and Other Reports, Federal Award Finding No. 2022-001 (dated Nov. 22, 2023) (Issaquah School District Report FY 2022).

² See 2 CFR 200.521 (explaining that a Federal Agency is responsible for issuing a management decision for findings from a single audit report that relates to Federal awards it makes to non-Federal entities).

³ Issaquah School District Report FY 2022 at 7.

⁴ *Id.*

⁵ *Id.*

finding, explaining that it had adequate processes in place and documentation to support its unmet need determination and ECF requests for reimbursement.⁶

Based on the auditor's report and Issaquah's response, we note that Issaquah calculated its actual unmet need for eligible equipment using surveys provided to students when it initially applied for ECF program funds, and thus, we find that the auditee complied with program rules.⁷ The FCC considers this matter resolved.

Issaquah School District No. 411 may address any questions regarding this letter to Warren Firschein, Counsel, Office of Managing Director, at Warren.Firschein@fcc.gov, or (202) 418-2653.

Sincerely,

Mark Stephens
Managing Director

cc: Office of the Washington State Auditor, Auditor
haji.adams@sao.wa.gov

⁶ *Id* at 8-10, 60.

⁷ See Emergency Connectivity Fund FAQs, Question 6.16, <https://www.fcc.gov/emergency-connectivity-fund-faqs> (last visited July 23, 2024) (stating that an “applicant is not required to perform a new unmet need survey at the time of submitting the request for reimbursement if the applicant already performed a survey at the time of submitting the application [and] can rely on the survey used to determine unmet need for the ECF FCC Form 471 application when calculating both a best estimate and actual unmet need.”). Here, Issaquah completed a student survey at the beginning of the school year to determine its unmet need. Issaquah School District Report FY 2022 at 7, 60.