

St. Tammany Parish School System
Internal Audit Report
Audited By: Amelia Barker, CPA

Report Related To St. Tammany
Parish School System Title Funds
March 28, 2025

I have performed the procedures below over the St. Tammany Parish School System Title Funds (Title I,II, & III) as of March 2025. The St. Tammany Parish School System's (School System) management is responsible for ensuring the proper spending and administration of Title Funds.

This report is intended to be used by management and the applicable user to ensure the School System is accountable to the public and all related reporting bodies as required by all applicable regulations.

The procedures and results are as follows:

Title I Grant Compliance

Internal Policy Reference: DJE (Purchasing)

DJE: This policy states the process on how money within the school board should be spent. It also states what documents should be obtained for approval.

Related Law/Audit Guidance: RS 38:2211, 2 CFR 200, APPENDIX XI (compliance supplement, CFDA 84.010A)

RS 38:2211: This is Public Bid Law. It states the contract limit is \$60,000 for materials and supplies, and \$250,000 for public works. Anything above these thresholds must be bid. It also states that purchases of \$30,000 or more, but less than \$60,000 dollars, shall be made by obtaining no fewer than 3 quotes.

2 CFR 200: This law lists audit requirements for federal grants. Additionally, it defines the requirements for maintaining and spending federal grants. This also states what each grant's individual purposes are and requirements for obtaining are.

Review: All Title I expenditures from July 1, 2024 to December 31, 2024 were subject to testing. A total of 44 expenses were selected and tested totaling \$101,202.

Findings: None Noted

Recommendation: N/A

Title II Grant Compliance

Internal Policy Reference: DJE (Purchasing)

DJE: This policy states the process on how money within the school board should be spent. It also states what documents should be obtained for approval.

Related Law/Audit Guidance: RS 38:2211, 2 CFR 200, APPENDIX XI (compliance supplement, CFDA 84.367A)

RS 38:2211: This is Public Bid Law. It states the contract limit is \$60,000 for materials and supplies, and \$250,000 for public works. Anything above these thresholds must be bid. It also states that purchases of \$30,000 or more, but less than \$60,000 dollars, shall be made by obtaining no fewer than 3 quotes.

2 CFR 200: This law lists audit requirements for federal grants. Additionally, it defines the requirements for maintaining and spending federal grants. This also states what each grant's individual purposes are and requirements for obtaining are.

Review: All Title II expenditures from July 1, 2024 to December 31, 2024 were subject to testing. A total of 34 expenses were selected and tested totaling \$44,127.

Findings: None Noted

Recommendation: N/A

Title III Grant Compliance

Internal Policy Reference: DJE (Purchasing)

DJE: This policy states the process on how money within the school board should be spent. It also states what documents should be obtained for approval.

Related Law/Audit Guidance: RS 38:2211, 2 CFR 200, APPENDIX XI (compliance supplement, CFDA 84.365A)

RS 38:2211: This is Public Bid Law. It states the contract limit is \$60,000 for materials and supplies, and \$250,000 for public works. Anything above these thresholds must be bid. It also states that purchases of \$30,000 or more, but less than \$60,000 dollars, shall be made by obtaining no fewer than 3 quotes.

2 CFR 200: This law lists audit requirements for federal grants. Additionally, it defines the requirements for maintaining and spending federal grants. This also states what each grant's individual purposes are and requirements for obtaining are.

Review: All Title III expenditures from July 1, 2024 to December 31, 2024 were subject to testing. A total of 3 expenses were selected and tested totaling \$4,957.

Findings: None Noted

Recommendation: N/A

Title I Grant Structure

Internal Policy Reference: N/A

Related Law/Audit Guidance: N/A

Review: A review of the grade span funding structure of Title I was conducted to test for efficiency and reasonability. The grade span structure is allowable within Title I grant budgeting and is chosen in certain cases where it is deemed beneficial to the system as a whole. Grade span funding is where a system chooses to only fund certain grades even though other schools are qualified to receive Title I funding based on economic disadvantage needs. The state requires any individual school over a certain percentage of economic disadvantage to be funded regardless of having a grade span funding structure, but any school below this percentage is not required to be funded by the state. Currently there are 11 schools who qualify for Title I funding who do not receive funding as a Title I school. This is a result of not being within the grade spans chosen for funding. Of these 11, 3 schools are considered CIR (Comprehensive Intervention Required) schools and 2 schools are considered UIR (Urgent Intervention Required) schools. It was noted per discussion with management and review of the funding summary submitted to the state that the main reason grade span funding was chosen was to help improve literacy scores at early age. I reviewed all MOY (middle of year) Dibels Scores below benchmark for the district for the following years: 2009-2010, 2014-2015, 2021-2022, 2024-2025.

Conclusion: Grade span funding is allowable under Title I. It was submitted under the funding plan yearly and has been approved by the state for years. Upon review of the MOY Dibels scores below benchmark I noted the following changes for each set of year comparisons. From 2010 to 2015 scores improved an average of 2% across all schools with Title I schools seeing an average improvement of 2% as well. The total of all percentage point changes across all Title I schools was a 36% percentage point improvement. After 2015 I noted a drop in MOY Dibels scores. Comparing 2015 and 2022 Dibels, I noted all schools saw an average regression of 2%, with total regression summing to 60%. For Title I schools, I noted an average regression of 3%, with a total regression of 66%. From 2022-2025 MOY scores continued to drop. I noted all

schools saw an average regression of 1%, with total regression summing to 35%. For Title I schools, I noted an average regression of 1%, with a total regression of 18%. In analyzing this data, it is important to note that both Title I schools and elementary schools without Title I funding are both seeing more scores below benchmark post COVID. I think it is also important to note that when comparing 2010 to 2025 data Title I schools saw a higher average decrease (3%) when compared to the total average decrease of 2%. While there is no way to say whether this funding has preventing further decrease at Title I schools I think it is important to note that grade span funding inherently excludes schools who need funding based on their classification as CIR and UIR. I think it is also important to note Title I was not established solely for literacy purposes. As noted above, all Title purchases are in compliance and within the allowable guidelines stated in the compliance supplement. However, based on Dibels data and the inherent risk of not funding CIR/UIR schools, I recommend that management consider revising the funding plan to include no less than the CIR schools who are currently not receiving any school level Title funding. This will establish equity across the parish and ensure that more money is going directly to students instead of being spent at an overall level.