

# Semi-Annual Performance Report

January 1-June 30, 2021

## GRANT ACTIVITIES

Between January 1 and June 30, 2021, the Ohio Department of Education performed the following grant activities.

- **CSP Subgrantee Monitoring:**
  - **January 17, 2021:** Begin Fall Compliance Desk Reviews
  - **March 16, 2021:** Conducted remote site-visit with ReGeneration Bond Hill
  - **March 17, 2021:** Conducted remote site-visit with Westside Academy
  - **March 18, 2021:** Conducted remote site-visit with Northwest Ohio Classical Academy
  - **March 29, 2021:** Conducted remote site-visit with North Columbus Preparatory Academy
  - **March 30, 2021:** Completed FY21 Fall Desk Reviews
  - **April 5, 2021:** Conducted remote site-visit with Huber Heights Preparatory Academy
  - **April 6, 2021:** Conducted remote site-visit with Cornerstone Preparatory Academy
  - **April 9, 2021:** Conducted remote site-visit with Citizens Academy Southeast
  - **April 12, 2021:** Conducted remote site-visit with Kenmore Preparatory Academy
  - **April 13, 2021:** Conducted remote site-visit with Capital Collegiate Preparatory Academy
  - **April 20, 2021:** Conducted remote site-visit with Arts & College Preparatory Academy
  - **April 28, 2021:** Conducted remote site-visit with Central Point Preparatory Academy
  - **February 23, 2021:** USED Community School Program Conference
  - **April 24, 2021:** Mid-Review Compliance Survey Opened
- **CSP/Expansion Round 5:**
  - **January 6, 2021:** Draft Expansion and Implementation RFA complete for review
  - **March 1, 2021:** All CSP eligible sponsors notified to apply for CSP/Expansion Grant
  - **March 1, 2021:** Opportunity for Grant, Call for Readers, and Intent to apply announced
  - **April 5, 2021:** RFA's Posted to CSP Webpage
  - **April 12, 2021:** Intent to Apply Deadline
  - **April 15, 2021:** Sponsor CSP/Expansion RFA training
  - **April 16, 2021:** Peer Review Resume Deadline
  - **April 19, 2021:** RFA's open for Subgrantee Submission In CCIP
  - **April 19, 2021:** Peer Reviewers application and resumes are reviewed, scored, and selected
  - **April 27, 2021:** North Central Ohio ESC Sponsor CAP approval letter sent
  - **May 17, 2021:** RFA submission window closes
  - **May 26, 2021:** Peer Review RFA Training
  - **June 7, 2021:** Technical Review Training
  - **June 9-23, 2021:** Peer Review and Technical Review of CSP Applications begin
  - **June 18- 28, 2021** Tech Review Consensus meeting
  - **June 29-July 1, 2021:** Peer Review Consensus meetings
  - **July 2, 2021:** All Peer Review scores and comments uploaded and complete
  - **July 9, 2021:** Technical Review consensus scores finalized
  - **July 12-16, 2021:** Tentative – Notice of Awards sent
- **CSP Advisory Committee:**
  - **March 24, 2021:** CSP Advisory Committee Members meeting held to discuss new members, Independent Monitoring Report and Response, FY22 RFA's, and Annual Performance Report
  - **July 8:** CSP Advisory Committee Members meeting held to discuss Round 5 competition, Semi-Annual Performance Report, CSP High-Risk Conditions Sponsor CAPs, and New CSP Application Workshop

- **Independent Monitor:**
  - **January 20, 2021:** Submitted Agreed-upon Procedures
  - **February 2, 2021:** Independent Monitor Report received
  - **February 24, 2021:** ODE Independent Monitor report response sent
- **USED:**
  - **June 9, 2021:** Formal Request to remove Special-High Risk Conditions sent

**GRANT EXPENDITURES:**

\$1,052,379.91 were expended from the grant for the current reporting period.

**UPDATE ON GRANT PROJECT TIMELINES:**

The project timeline has been updated.

[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 2021 CS Audit Reports

This biannual update includes information on community school audit reports released by the Auditor of State during the reporting period of December 1, 2020 through May 31, 2021. Appendix C includes information for the single audits issued, and includes a separate spreadsheet on active findings for recovery.

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 unauditable list for this reporting period.

### 1. Auditor of State Community School Audit Updates

The Auditor of State completed and issued 276 community school audit reports since the Department's last report to the USED. Table 1 reflects the audit reports released between December 1, 2020 and May 31, 2021.

**Table 1: Community School Audit Reports – Summary by Type**

Fiscal Year	Regular Audit	Single Audit	Other Audits	Total Audits
2020 *	221	47	1	269
2019 ^	6	1	0	7
<b>Total</b>	<b>227</b>	<b>48</b>	<b>1</b>	<b>276</b>

\* The regular audits include three reports that covered FY19 and FY20.

^ The regular audits include one report that covered FY18 and FY19.

### 2. New Financial Audit Findings - All Fiscal Years

There are no single audit findings for this reporting period. We continue to review all audit reports as they are released. Single audit reports issued in the future will be reviewed, and management decisions on findings will be made pursuant to 2 CFR § 200.521(d).

### 3. Summary of Resolutions for Previously Unresolved Findings

The Department received a report on the status of outstanding 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.

The Auditor of State did not issue any findings for recovery during this reporting period.

### 4. Other Audit Findings

The Auditor of State issued one audit in this category. No findings or areas of weakness were identified in the School Employees Retirement System Census Data Examination report.