

Massachusetts Department of Education

November 13-16, 2006

Scope of Review: A team from the U.S. Department of Education's (ED) Office of English Language Acquisition, State Consolidated Grant Division, accompanied by a representative from the Office of the Chief Financial Officer, conducted an on-site monitoring review of the Massachusetts Department of Education (MADOE) the week of November 13-16, 2006. This was a comprehensive review of the MADOE's administration of the following program authorized by the No Child Left Behind (NCLB) Act: Title III, Part A.

In conducting this comprehensive review, the ED team carried out a number of major activities. The ED team analyzed evidence of implementation of the State's Title III accountability system, reviewed the effectiveness of the language instruction educational programs and professional development processes established by the State to benefit local educational agencies (LEAs), as well as district-level professional development implementation, and reviewed compliance with fiscal and administrative oversight activities required of the State educational agency (SEA). During the on-site review, the ED team visited three LEAs: Boston Public Schools, Worcester Public Schools, and Lowell Public Schools. The ED team interviewed administrative and teaching staff in each of the school districts, and in schools within these districts.

Massachusetts Department of Education Participants:

Jeffrey Nellhaus, Deputy Commissioner
Juliane Dow, Senior Associate Commissioner, Accountability and Targeted Assistance
David LeBlanc, Audit and Compliance
Richard Mulcahy, Business Office
Ronald Honesty, Grants Management Office
Kathryn Riley, Office of Language Acquisition and Academic Achievement
Katherine Earley, Office of Language Acquisition and Academic Achievement
Pamela Sweeney, Program Quality Assurance
Darlene Lynch, Program Quality Assurance
Jeanne Elby, State Budget and Finance
Katherine Viator, Student Assessment Services
Robert Lee, Student Assessment Services
Helene Bettencourt, Data Collection

LEA Representatives:

Boston Public Schools Participants:

Michael Contompasis, Superintendent
J. Chris Coxon, Deputy Superintendent, Teaching and Learning
Ingrid J. Carney, Deputy Superintendent, Clusters and School Leaders
Maryellen Donahue, Director, Research, Assessment and Evaluation
Nydia Mendez, Director, Office of Language Learning and Support Services
Kim Rice, Chief Information Officer
Jeannie Perrin, Acting Director, ELL Professional Development

Arthur “Bud” Larievy, Triad B ELL Program Specialist
Kathy Frye, Triad A ELL Program Specialist
Antonieta Bolomey, ELL Data Specialist
Francine Bouchard, Acting Director, Budget Office
Kevin Moy, ELL Program Budget Specialist
Lucia Mayerson David, Director, TAG Program, University of Massachusetts at Boston
Sid Smith, Director, Curriculum and Instructional Practices
Suzanne Lee, Principal, Josiah Quincy Elementary School
Oscar Santos, Principal, Boston International High School

School visits: Josiah Quincy Elementary School, Boston International High School

Worcester Public Schools Participants:

James A. Caradonio, Superintendent
Stephen Mills, Deputy Superintendent
Sherrill McKeon, Manager, Student and Staff Support Services
Danielle Carrigo, Director, English Language Programs
Joan Fitton, Manager, Governmental Relations and Elementary Initiatives
Francis Arena, Manager, Curriculum and Professional Development
Albert Vasquez, Manager, Secondary Initiatives and Technical Education
Margaret Venditti, Quadrant Manager (Burncoat and South)
Donald Kelley, Quadrant Manager (Doherty and North)
Maureen Ciccone, Principal, South High School
Dolores Gribouski, Principal, Columbus Park School
Marion Guerra, Principal, Goddard Memorial School
Ivonne Perez, Principal, Chandler Magnet School
Lisa Houlihan, Principal, Burncoat Middle School
Gail Ball, Title III Implementation Teacher
Gayle Earley, Title III Implementation Teacher
Esperanza Oliveras, Title III Implementation Teacher
Janet Lyons, Title I Coordinator
Kaska Yawo, Co-President, African Community Education Program

School visits: South High School, Columbus Park School

Lowell Public Schools Participants:

Jean Franco, Deputy Superintendent, Curriculum and Instruction
Maria Ingrid Urponen, Lau Assessment and Testing Specialist
Ann Murphy, Acting Assistant Superintendent, Student Support Services
Eileen Skovholt, District Support Specialist
Kathy Woods, District Support Specialist
Jackie Travers, Principal, Stoklosa Middle School

School visit: Stoklosa Middle School

U.S. Department of Education Participants:

Kathleen Leos, Assistant Deputy Secretary, OELA

Harpreet Sandhu, Director, State Consolidated Grant Division, OELA

Russell Robinson, Jr., Office of the Chief Financial Officer, Internal Control Evaluation Service

Ethan Raymond Allen, Senior Budget Analyst, OELA

Millie Bentley-Memon, Senior Education Program Specialist, OELA

Liz Bailey, Education Program Specialist, OELA

Previous Audit Findings: None

Previous Monitoring Findings: None. This was the first Title III monitoring visit.

Summary of Title III, Part A Monitoring Indicators

State Submissions			
Element Number	Description	Status	Page
Element 1.1	State Submissions: Follow-up on areas identified through desk audit and document reviews	Findings: Further Actions Required	8
Fiduciary			
Element 2.1	Reservation and Use of Funds: The SEA has a system in place that enables it to account for: (1) Funds reserved for State administration (2) Funds reserved to provide technical assistance and other State-level activities (3) Funds reserved for immigrant activities, and (4) Funds that become available for reallocation	Finding: Further Action Required	8-9
Element 2.2	Allocations, Reallocations, and Carryover: The SEA complies with— <ul style="list-style-type: none"> • The procedures for Title III allocations outlined in Section 3114 • The procedures for allocating funds for immigrant children and youth programs as outlined in Section 3114(d) • The reallocation provisions in Section 3114(c) 	Finding: Further Action Required	9
Element 2.3	Supplement not Supplant: The SEA ensures that Title III funds are used only to supplement or increase Federal, State, and local funds used for the education of participating children and not to supplant those funds	No Findings	9
Element 2.4	Equipment and Real Property: The SEA ensures that equipment is procured at a cost that is recognized as reasonable and that the equipment is necessary for the performance of the Federal award. Title III funds may not be used to acquire real property	Findings: Further Actions Required	9-11
Element 2.5	Other Financial Management Issues	Findings: Further Actions Required	11-15

ELP Standards, Assessments and Accountability			
Element Number	Description	Status	Page
Element 3.1	English Language Proficiency (ELP) Standards: State English language proficiency standards have been developed, adopted, disseminated, and implemented	Recommendation	15
Element 3.2	ELP Assessments: ELP assessments have been administered to all LEP students in the State in grades K-12. Accountability through data collection has been implemented	Findings: Further Action Required Recommendation	15- 16
Element 3.3	New English Language Proficiency Assessment: Transition to new ELP assessment or revision of the current State ELP assessment	Recommendations	16
Element 3.4	Annual Measurable Achievement Objectives (AMAOs): AMAOs have been developed and AMAO determinations have been made for Title III-served LEAs	Finding: Further Action Required	16
Element 3.5	Data Collection: The State has established and implemented clear criteria for the administration, scoring, analysis, and reporting components of its ELP assessments, and has a system for monitoring and improving the ongoing quality of its assessment systems. Data system is in place to meet all Title III data requirements, including capacity to follow Title III-served students for two years after exiting; State approach to follow ELP progress and attainment over time, using cohort model	Commendation	17

State Level Activities; LEA Authorized and Required Activities, Immigrant Children and Youth			
Element Number	Description	Status	Page
Element 4.1	<p>State Level Activities: Using administrative funds, the State carries out one or more activities that may include:</p> <ul style="list-style-type: none"> • Professional development • Planning, evaluation, administration and interagency coordination • Promoting parental and community participation • Providing recognition to subgrantees that have exceeded AMAO requirements 	Commendation	17
Element 4.2	<p>Required Subgrantee Activities: The subgrantee is responsible for increasing the English proficiency of LEP students by providing high quality language instructional programs and high-quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instructional programs), principals, administrators, and other school or community based organization personnel</p>	Reviewed	17
Element 4.3	<p>Authorized Subgrantee Activities: The LEA may use the funds by undertaking one or more authorized activities</p>	Reviewed	17
Element 4.4	<p>Activities by Agencies Experiencing Substantial Increases in Immigrant Children and Youth: The subgrantee receiving funds under Section 3114(d)(1) shall use the funds to pay for activities that provide enhanced instructional opportunities for immigrant children and youth</p>	Finding: Further Action Required	17- 18

State Review of Local Plans			
Element Number	Description	Status	Page
Element 5.1	Application: The SEA ensures that its LEAs comply with the provision for submitting an application to the SEA (Section 3116(a))	Reviewed	18
Element 5.2	Private School Participation: LEAs are complying with NCLB requirements regarding participation of LEP students and teachers in private schools under Title III	Finding: Further Action Required	18
Element 5.3	Teacher English Fluency: Certification of teacher fluency requirement in English and any other language used for instruction (Section 3116(c))	Recommendation	18
State Monitoring of Subgrantees			
Element 6.1	Monitoring: The SEA conducts monitoring of its subgrantees sufficient to ensure compliance with Title III program requirements	Reviewed	19
Parental Notification			
Element 7.1	Parental Notification: Provisions for identification and placement and for not meeting the AMAOs; notification in an understandable format as required under Section 3302	Finding: Further Action Required	19

State Submissions

Element 1.1 - State Submissions

Finding: The Massachusetts Department of Education (MADOE) did not submit an official response to the Attachment T conditions on its FY2006 Title III grant award, which was due on September 30, 2006.

Further Action Required: The State must submit an official response to the Attachment T conditions on its FY2006 Title III grant award by March 16, 2007.

Finding: The MA DOE did not submit a written report on the status of the implementation of its plan for the assessment by its LEAs of the English language proficiency, in the domains of reading and writing, of LEP children enrolled in Kindergarten through second grade. This report was due on December 31, 2006.

Further Action Required: The State must submit a written report on the status of the implementation of its plan for the assessment by its LEAs of the English language proficiency, in the domains of reading and writing, of LEP children enrolled in Kindergarten through second grade, by March 16, 2007.

Citation: Sections 3111, 3113, 3123; 34 CFR 80.40

Fiduciary

Title III Monitoring Review – Massachusetts Department of Education Final Report, OCFO Input

Indicator 2.1 – Reservation and Use of Funds. The purpose of this critical element is to review the SEA’s and LEA’s proper allotment of funding for administrative costs, technical assistance, and immigrant activities. This allotment should be in accordance with the provisions of State policies and procedures, the No Child Left Behind Act (NCLB), the Improper Payments Information Act, standards of internal control, and any other relevant standards, circulars, or legislative mandates.

Finding (1): The Massachusetts Department of Education (MADOE) did not ensure that its LEAs stayed within the allowable percentage allotment for their Title III administrative costs. At the Boston Public Schools (BPS), the 2003-04 administrative costs set-aside was based on 3.5 percent of its annual allocation instead of the 2 percent maximum.

Citation: Section 3115(b) of the NCLB Act states that “[e]ach eligible entity receiving funds under section 3114(a) for a fiscal year may use not more than 2 percent of such funds for the cost of administering [its Title III subgrant].”

Further Action Required: The MADOE must implement a corrective action plan to ensure that LEAs do not exceed their allowable allotment for total administrative costs.

At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. In addition, the corrective action plan must include a process to periodically review (i.e. quarterly or semiannually) those LEAs that could potentially exceed their allowable allotment for total administrative costs. The MADOE must provide ED with a copy of the corrective action plan inclusive of a follow-up plan to monitor compliance.

Indicator 2.2 – Allocations, Re-allocations, and Carryover. The purpose of this critical element is to review the SEA’s and LEA’s proper allocation of funding for Section 3114 of the No Child Left Behind Act. These allocations should be in accordance with the provisions of State policies and procedures, the No Child Left Behind Act, the Improper Payments Information Act, standards of internal control, and any other relevant standards, circulars, or legislative mandates.

Finding (1): The MADOE did not ensure that the Worcester Public School System (WPSS) properly recorded its quarterly funding allocations for Title III based on the WPSS policy, which is to make its draw requests in quarterly disbursements, each representing 25 percent of the LEA’s total allocation amount.

Citation: Section 80.20(a) of EDGAR requires that “[a] State . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total costs of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must implement a corrective action plan to ensure that its LEAs implement a plan to properly record its quarterly funding allocations. The plan must provide a realistic method to match an LEA’s allocation disbursement to be received with its expenditure (occurred and anticipated) requests. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement and a plan to monitor compliance.

Indicator 2.3 – Supplement not Supplant

Reviewed

Citation: Section 3115(g); OMB Circular A-87 (Attachment A)

Indicator 2.4 – Equipment and Real Property. The purpose of this critical element is to review the SEA’s and LEAs’ controls over the procurement, recording, custody, use, and disposition of Title III equipment and supplies in accordance with

the provisions of State policies and procedures, the No Child Left Behind Act (NCLB), the Improper Payments Information Act, standards of internal control, and any other relevant standards, circulars, or legislative mandates.

Finding (1): The MADOE did not maintain, or ensure that its LEAs maintained a comprehensive, accurate, and current record of Title III equipment and supplies.

In regard to the SEA, out of a sample of eight items selected for test, two items (25 percent of the test universe) were designated with an incorrect location. Also, two additional items deemed to be Title III items were not included on the inventory record provided.

In regard to the BPS, out of a sample of eight items selected for test at the central office, the following eight exceptions (100 percent of the test universe) were noted:

- One of the eight items (17.5 percent of the test universe) could not be located
- One of the eight items (17.5 percent of the test universe) contained two different BPS ID tag numbers
- Two of the eight items (25 percent of the test universe) did not include the item's serial number on the inventory record provided
- Four of the eight items (50 percent of the test universe) contained incorrect locations on the inventory record

In regard to the WPSS, out of a sample of eight items selected for test at the central office, one item (17.5 percent of the test universe) could not be located.

Citation: Section 80.32(b) of EDGAR requires that “[a] State . . . use, manage and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures.” A subgrantee (LEA) must maintain an inventory, records that disclose the location use and condition of property, and ensure the safekeeping of equipment acquired with Federal funds. 34 CFR 80.32(d).

Further Action Required: The MADOE must implement a corrective action plan to ensure that the SEA and the LEAs conduct accurate physical inventories of Title III equipment and supplies. The plan must include a policy requiring districts and schools to conduct periodic physical inventories of equipment at all locations and to perform a reconciliation of the physical inventory to the equipment record. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement and a plan to monitor compliance.

Finding (2): The MADOE did not ensure that the BPS and the WPSS maintained a master inventory record containing the location, cost, and serial number/asset ID number for each item of equipment purchased.

Citation: Section 80.32(b) of EDGAR requires that “A State . . . use, manage and

dispose of equipment acquired under a grant by the State in accordance with State laws and procedures.” A subgrantee (LEA) must maintain an inventory, records that disclose the location use and condition of property, and ensure the safekeeping of equipment acquired with Federal funds. 34 CFR 80.32(d).

Further Action Required: The MADOE must implement a corrective action plan to ensure that LEAs maintain adequate controls to account for the procurement, location, custody, security, transfer, and disposition of equipment purchased with Title III funds. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement and a plan to monitor compliance.

Indicator 2.5 --Other Financial Management Issues. The SEA and LEAs comply with requirements regarding procurement of goods and services and the disbursement of Title III funds in accordance with State policies and procedures, NCLB, the Improper Payments Information Act, and any other relevant standards, circulars, or legislative mandates.

Finding (1): The MADOE did not ensure that purchase orders were created and approved prior to the vendor’s invoice date. Out of a sample of 25 disbursements of Title III funds at the MADOE, six transactions, or 24 percent of the sample universe, involved vendors’ invoices where the date of the invoice preceded the date of the approved purchase order. The six transactions are as follows:

Vendor	Amount	Acceptance Date
New England Office Supplies	\$163.50	08/14/06
Amazon.com	\$52.28	07/17/06
Amazon.com	\$58.28	07/17/06
Amazon.com	\$664.52	07/17/06
Pearson Education	\$1,206.99	08/16/06
Amazon.com	\$68.18	08/29/06

The MADOE did not ensure the WPSS purchase orders were created and approved prior to the vendor’s invoice date. Out of a sample of 24 disbursements of Title III funds at the WPSS, four transactions, or 16 percent of the sample, involved vendors’ invoices where the date of the invoice preceded the date of the approved purchase order. The four transactions are as follows:

Vendor	Amount	Acceptance Date
Sergio Paez	\$7,500.00	09/20/06
Kevin Frost	\$3,200.00	09/26/06
Steck-Vaughn Corp	\$439.49	02/24/06
Tantuck Bookseller	\$201.93	03/31/06

Citation: Section 80.36(a) of EDGAR states that “When procuring property and services under a grant, a State will follow the same policies and procedures it uses for procurements from its non-Federal funds.” This Section also requires that “The State . . . ensure that every purchase order or other contract includes any clauses required by Federal statutes and executive orders and their implementing regulations.” Subgrantees, including LEAs, “will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in [Section 80.36 of EDGAR].” 34 CFR 80.36(b). Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total cost of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must develop a corrective action plan to ensure that the MADOE creates and approves purchase orders prior to the order and receipt of goods or services. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement inclusive of a follow-up plan to monitor compliance. In addition, the MADOE must provide ED with documentation that it has distributed procurement policy guidance to the WPSS addressing the need for all encumbrances to be obligated before charges with vendors are incurred.

Finding (2): Out of the sample of 25 disbursements of Title III funds at the MADOE, two transactions, or eight percent of the sample universe, contained adjustments to the reimbursement form without the initials of the person making the adjustment or a justification for the adjustment. Both disbursements were to Kathryn Riley in the amounts of \$808.40 and \$47.90, respectively.

Citation: Section 80.20(a) of EDGAR requires that “A State . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total cost of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must provide ED with documentation that it has modified the procurement policy to address the need for adjustments to appropriate supporting documentation to include the initials of the person making the adjustment and the justification for the adjustment.

Finding (3): The MADOE did not ensure disbursements were for Title III purposes. Out of the sample of 25 disbursements of Title III funds at the MADOE, one disbursement was made to McInnis Consulting Services in the amount of \$2,800.00 for consulting

services. According to Kathryn Riley, the Title III Director, the expenditure was not for a Title III purpose and would be re-classified.

Citation: Section 80.20(a) of EDGAR requires that “A State [LEA] . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Grant funds may only be used for costs that are reasonable and necessary to the proper and efficient administration of the program. OMB Circular A-87, Attachment A, Section C. a. 1.

Further Action Required: The MADOE must implement a corrective action plan to ensure that it maintains adequate internal controls over the payments process. This process must include a procedure to identify allowable Title III expenditures. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement inclusive of a follow-up plan to monitor compliance.

Finding (4): Out of the sample of 24 disbursements of Title III funds at the WPSS, supporting documentation for two of the disbursements, or eight percent of the sample universe, did not include a date and a corresponding invoice number on the vendor’s invoice. One of the disbursements was to Sergio Paez in the amount of \$7,500.00, and the other disbursement was to Kevin Frost in the amount of \$3,200.00.

Citation: Section 80.36(a) of EDGAR states that “When procuring property and services under a grant, a State will follow the same policies and procedures it uses for procurements from its non-Federal funds.” Subgrantees, including LEAs, “will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in [Section 80.36 of EDGAR].” 34 CFR 80.36(b). Section 80.20(a) of EDGAR requires that “A State . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total costs of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must develop a corrective action plan and distribute it to the WPSS, detailing appropriate supporting documentation and procedures needed before the vendor charges are incurred. The plan must include appropriate vendor’s invoice, including date and invoice number, the vendor’s tax ID/Social Security Number, and an approved dated contract, if applicable. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement inclusive of a follow-up plan to monitor compliance.

Finding (5): Out of the sample of 24 disbursements to the WPSS, supporting documentation for two disbursements, or eight percent of the sample universe, did not include the vendor’s Tax ID number or Social Security number on the invoice and the approved contract. One of the disbursements was to Katherine Lobo in the amount of \$2,800.00, and the other disbursement was to Joanne Klein in the amount of \$2,800.00.

Citation: Section 80.20(a) of EDGAR requires that “A State . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total costs of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must develop a corrective action plan and distribute it to the WPSS, detailing appropriate supporting documentation and procedures needed before the vendor charges are incurred. The plan must include implementation of a requirement to include appropriate vendor’s invoice, including date and invoice number, the vendor’s tax ID/Social Security Number, and an approved dated contract, if applicable. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement inclusive of a follow-up plan to monitor compliance.

Finding (6): Out of the sample of 24 disbursements to the WPSS, supporting documentation for two of the disbursements, or eight percent of the sample universe, did not include a date of approval on its corresponding contract. One of the disbursements was to Katherine Lobo in the amount of \$2,800.00, and the other disbursement was to Sergio Paez in the amount of \$7,500.00,

Citation: Section 80.20(a) of EDGAR requires that “A State . . . expand [sic] and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.” Section 443 of the General Education Provisions Act (GEPA) requires each recipient of Federal funds, such as an LEA, “to keep records which fully disclose the amount and disposition . . . of . . . those funds, the total costs of the activity for which the funds are used, . . . and such other records as will facilitate an effective financial or programmatic audit.”

Further Action Required: The MADOE must develop a corrective action plan and distribute it to the WPSS, detailing requirements for appropriate supporting documentation and procedures needed before the vendor charges are incurred. The plan must include appropriate vendor’s invoice, including date and invoice number, the vendor’s tax ID/Social Security Number, and an approved dated contract, if applicable. At a minimum, the corrective action plan must include the specific corrective action planned, the name of the contact person responsible for completion of each corrective

action step, the anticipated completion date for each step, and a detailed follow-up plan to monitor compliance. The MADOE must provide ED with a copy of the corrective action plan to address this requirement inclusive of a follow-up plan to monitor compliance.

ELP Standards, Assessments, and Accountability

Element 3.1 - ELP Standards

Recommendation: We recommend that MADOE develop a plan to ensure that the Massachusetts English Language Proficiency Benchmarks and Outcomes for English Language Learners (ELPBO) are fully implemented Statewide. Although the State has engaged in significant efforts to develop and disseminate materials regarding these Benchmarks and Outcomes, during the on-site review, some teachers and key administrators in LEAs appeared unfamiliar with the ELPBO.

Citation: Sections 3113 and 3116

Element 3.2 - ELP Assessments

Finding: MADOE did not assess LEP children in grades K-2 for English language proficiency (ELP) in the domains of reading and writing during the 2005-2006 school year, or during any prior year since NCLB took effect.

Further Action Required: MADOE must ensure that all LEP children in grades K-2 are annually assessed for English language proficiency in the domains of reading, writing, listening, and speaking. During the on-site review, the SEA indicated its plans to comply with this requirement by administering the Idea Proficiency Test (IPT) in reading and writing to all LEP students in kindergarten through grade 2 in spring 2007. The State must administer an English language proficiency assessment aligned to ELP standards in all grades, K-12, in order to comply with Title III requirements.

Finding: MADOE did not ensure that all LEAs in the State assessed all LEP students for English language proficiency in the domains of listening and speaking during the 2005-2006 school year.

Further Action Required: MADOE must ensure that all LEP children in grades K-2 are annually assessed for English language proficiency in the domains of reading, writing, listening, and speaking. The State must also provide data to USDE indicating the number of LEP students not assessed on the Massachusetts English Language Assessment-Oral (MELA-O) during 2005-2006, with reasons for their non-assessment, along with a copy of the State's final fall 2006 data report.

Finding: Massachusetts is using Massachusetts English Proficiency Assessment-Reading Writing (MEPA-R/W) and MELA-O data from the 2004-2005 school year as its baseline year for Title III. MADOE has not conducted comparability analysis regarding the relationship of the ELP assessment used in 2003-2004, the LAS, to the MEPA or the

MELA-O.

Further Action Required: Massachusetts must develop a means of tracking Title III served students' performance in English language proficiency longitudinally, beginning with the 2002-2003 year, which is the baseline data year for Title III.

Recommendation: MADOE is advised to develop procedures to ensure that all communication to LEAs regarding ELP assessment is forwarded to those individuals at the school levels who are responsible for ELP assessment administration.

Citation: Section 3113(b)(2)

Element 3.3 – New English Language Proficiency Assessment

Recommendation: Although MADOE has an interim plan to administer the IPT beginning in 2007 to comply with Federal reporting requirements, the State has indicated that it does not plan to conduct a study on the relationship between the IPT and the future K-2 custom assessment. Without comparability analysis, Massachusetts would be unable to make AMAO determinations according to the timeline specified by NCLB, as it would not be able to compare scores between the IPT and the future custom ELP assessment, which would be required for the “making progress” AMAO. The State is advised to engage in a process to track student progress in English language development over time, beginning with the baseline year of 2002-2003.

Recommendation: In order to enhance the accuracy of student placement in language instruction educational programs, MADOE may want to consider the development of an ELP assessment for screening/placement purposes that is linked to the State's custom ELP assessments (MELA-O and MEPA).

Element 3.4 – Annual Measurable Achievement Objectives (AMAOs)

Finding: MA did not make Title III AMAO determinations which incorporated English language proficiency assessment information in the domains of reading, writing, listening, and speaking for grades K-2 for the 2005-2006 school year, or for any prior year since NCLB took effect.

Further Action Required: MADOE must make AMAO determinations which incorporate English language proficiency assessment information in the domains of reading, writing, listening, and speaking for grades K-12 for all Title III-served LEAs in the State. MA must provide a plan and timeline to address this finding.

Citation: Sections 3122(a) and Section 1111(b)(2)(B)

Element 3.5 – Data Collection

Commendation: The State Student Information Management System (SIMS) appears to be effective for recording and tracking data on LEP students. Additionally, the three LEAs visited had their own data systems which incorporated student identification numbers from the State system, and also seemed to be effective for recording and tracking data on LEP students.

Citation: Section 3113, 3121 and 3122

State Level Activities; LEA Authorized and Required Activities; Immigrant Children and Youth

Element 4.1 – State Level Activities

Commendation: The MADOE has used funds reserved for State-level activities to conduct numerous complex activities that support the education of ELLs including: providing a variety of sustained professional development opportunities to teachers of LEP students, supporting the development of a Statewide content-based ESL curriculum guidance document, and conducting an ELL Directors' survey to determine the status of academic programming for LEP students in Title III-funded LEAs, among other activities.

Citation: Sections 3111 and 3122

Element 4.2 – Required Subgrantee Activities

Reviewed

Citation: Section 3115(c)

Element 4.3 – Authorized Subgrantee Activities

Reviewed

Citation: Section 3115(d)

Element 4.4 – Activities by Agencies Experiencing Substantial Increases in Immigrant Children and Youth

Finding: Massachusetts did not make subgrants in school years 2004-2005 or 2005-2006 pursuant to Section 3114(d), which requires States receiving Title III awards to reserve a portion of their grant, up to 15 percent, to make subgrants to LEAs that experience a significant increase, as compared to the average of the two preceding fiscal years, in the

percentage or number of immigrant children and youth enrolled in schools within the jurisdiction of such LEAs.

Further Action Required: The State must ensure that it annually awards at least one immigrant subgrant under Section 3114(d) for each fiscal year.

Citation: Section 3115

State Review of Local Plans

Element 5.1 – State Review of Local Plans

Reviewed: The MADOE’s Office of Language Acquisition and Academic Achievement (OLAAA) requires LEAs to make data-based analysis when developing their local plans. LEA representatives spoke positively about the technical assistance provided from the State during the local plan development process.

Citation: Section 3116(a)

Element 5.2 – Private School Participation

Finding: The MADOE did not ensure that all LEAs in the State complied with the requirement to ensure the annual English language proficiency assessment of LEP private school students receiving Title III services in the domains of reading, writing, listening, and speaking.

Further Action Required: The MADOE must ensure the annual ELP assessment of private school students receiving Title III services in the domains of reading, writing, listening, and speaking. LEAs, in timely and meaningful consultation with private schools, are responsible for ensuring the administration of an annual English language proficiency assessment that is agreed upon by the private school. The State assessment(s) may be used, if they are appropriate, or other assessments, such as those administered by the private school, may be used. In any case, the assessments must be comparable to those used for the public school students.

Citation: Section 9501

Element 5.3 – Teacher English Fluency

Recommendation: LEAs reviewed commented that the Title III requirement regarding teacher fluency in English and any other language of instruction is of concern to their districts, and noted that the MADOE should provide additional guidance explaining these requirements.

Citation: Section 3116(c)

State Monitoring of Subgrantees

Element 6.1 – State Monitoring of Subgrantees

Reviewed: The MADOE has developed and implemented a system for conducting monitoring of LEAs' implementation of Title III through on-site reviews as part of its Program Quality Assurance (PQA) monitoring. PQA monitoring contains several standard features, such as: criteria for the review, submission of evidence from the LEAs, the issuance of a report and follow-up with a corrective action plan.

Citation: Section 3113, 3122; and 34 CFR 80.40

Parental Notification

Element 7.1– Parental Notification

Finding: The MADOE did not monitor whether Title III-served LEAs issued parental notifications for failure to make AMAOs in 2005.

Further Action Required: The MADOE must ensure that Title III-served LEAs that do not meet Title III AMAOs annually issue parental notifications regarding this failure, as required under Section 3302(b).

Citation: Section 3302(b)