

2021-614 AUDIT SCOPE AND OBJECTIVES

State High Risk – Federal COVID-19 Funding – School and Governor’s Emergency Education Relief Fund

The audit by the California State Auditor will provide independently developed and verified information related to the California Department of Education’s (CDE) administration of federal COVID-19 funding received for the Elementary and Secondary School Emergency Relief (ESSER) and the Governor’s Emergency Education Relief (GEER) programs. The audit’s scope will include, but not be limited to, the following activities:

- 1) Review and evaluate the laws, rules, and regulations significant to the audit objectives.
- 2) Determine whether CDE is timely and appropriately allocating and disbursing ESSER and GEER funds to local educational agencies (LEA) in accordance with federal and state laws. If there are any delays, assess how these delays have impacted LEAs’ ability to maintain operations and respond to the pandemic.
- 3) Identify the amounts of ESSER and GEER funds that CDE and LEAs have spent as of the most recent date that information is available. In doing so, analyze available data to determine the purposes for which CDE and LEAs are spending the funds, particularly as it relates to maintaining their operations and safely reopening schools.
- 4) Determine what data CDE collects from LEAs, what data it reports to the U.S. Department of Education, and whether the reports CDE has submitted to the U.S. Department of Education are in compliance with reporting requirements. Assess whether CDE uses the information it collects to draw conclusions about LEAs’ use of ESSER and GEER funds to maintain operations, respond to the pandemic and, to the extent possible, safely reopen schools.
- 5) Assess if CDE’s process for monitoring whether LEAs are appropriately using ESSER and GEER funds and are complying with applicable requirements, is sufficient.
- 6) Review and assess any other issues that are significant to the audit.