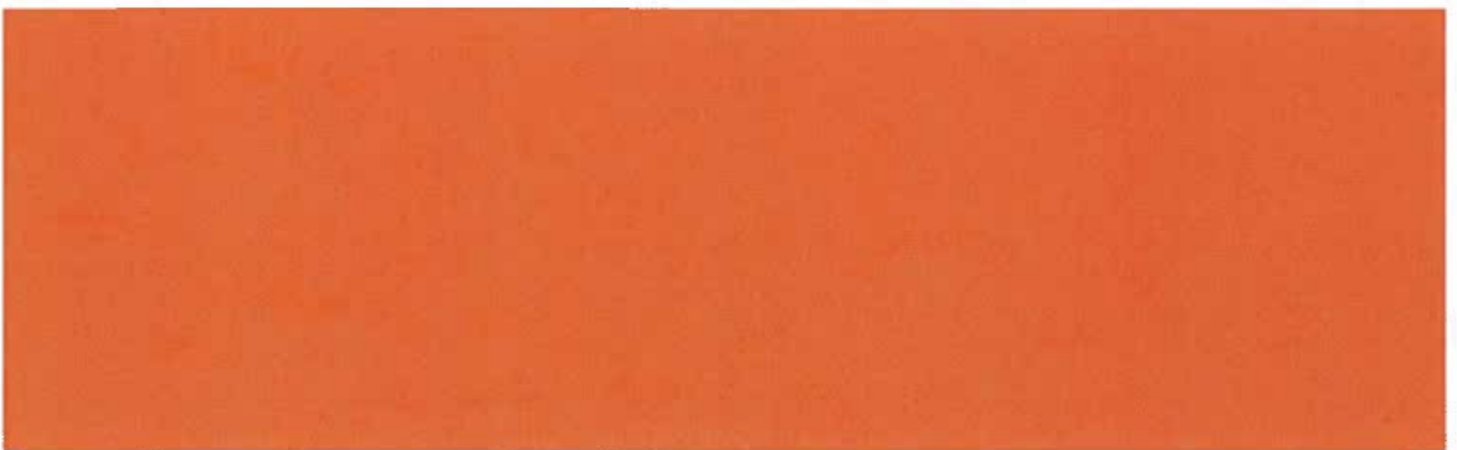


Atlanta Public Schools
Office of Internal Compliance
130 Trinity Avenue SW | Atlanta, GA 30303



Grants Management Audit Report (#FY21-01)

REPORT DATE: JUNE 12, 2023





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AINA OLUFEMI	EXECUTIVE DIRECTOR IT INFRASTRUCTURE
JOYE BRADLEY	DIRECTOR, EARLY LEARNING
MARGARET MCKENZIE	DIRECTOR, MULTILINGUAL PROGRAMS & SERVICES
SHERRI RENDER	INTERIM PROGRAM ADMINISTRATOR – ADULT EDUCATION

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EXECUTIVE SUMMARY

The audit of the Grants Management process was approved as a part of the Office of Internal Compliance's FY 2020-2021 Internal Audit Plan.

Audit Scope:

Select federal grants and state grants activity for FY2020 and the first six months of FY2021, specifically including:

Adult Education Center (AEC)

- Adult Education Literacy
- Adult Education Lit St Admin
- AdLit 938

Career, Technical & Agricultural Education (CTAE)

- CTAE Extended Day
- Vocational Education

Department of Special Education (DSE)

- Federal Preschool
- Title VI
- State Preschool Disabilities
- Residential Treatment Center¹

Office of Early Learning (OEL)

- Pre-K State

Office of English to Speakers of Other Languages & World Languages (ESOL)

- Title III - Language Instruction for English Learners²
- Title III - Immigrants³

Office of Innovation (OI)

- Charter Schools – Facilities

Office of Safety & Security (OSS)

- Facility Safety Bond
- School Security

¹ The Residential Treatment Center grant flows through DSE to the Hillside Conant School. Hillside is a Psychiatric Residential Facility of Hillside, Inc., a separate 501(c)(3) entity. It is not a traditional school within APS; however, it is affiliated with APS.




² Title III funds are federal funds awarded based on the federal year (October 1-September 30). APS fund numbers alternate each year to distinguish between funds awarded in an even year versus and odd year, 460-2477 and 460-2417 respectively.

³ The FY20 amount for the Title III - Immigrant portion was minimal. APS did not qualify for the Immigrant portion for FY21.

Audit Objectives:

1. Gain an understanding of the grants management processes, and associated risks
2. Determine whether management procedures are efficient and effective
3. Determine whether resources are being used as intended
4. Identify controls and assess the adequacy of key controls in the process and safeguarding of federal funds
5. Evaluate compliance with any applicable State and local laws
6. Evaluate compliance with APS policies and procedures
7. Determine if opportunities for process improvement exist

Risk Level Legend

	High Risk: Findings are significantly impactful to maintaining a good internal controls framework and corporate governance, mitigation of material financial statement and regulatory compliance risk, reputational damage, and fraud risk.
	Moderate Risk: Findings are moderately impactful to maintaining a good internal controls framework and corporate governance, mitigation of financial statement deficiencies, reputational damage, regulatory compliance, and fraud risk.
	Low Risk: Findings are weaknesses that do not seriously detract from the internal control framework and corporate governance but still have an impact.

The table below summarizes the observations and associated potential risk level. Leadership agreed to implement corrective action plans to address our findings.

The observations are summarized below:

#	Adult Education Center – Audit Findings Summary	Risk Level
1	Time & Effort log reporting was inaccurate.	High
2	The Program Director was certifying his own time which is a conflict of interest.	Moderate
3	A formal system for tracking inventory is not in place.	High
4	Student Attendance supporting documentation was unavailable.	Moderate
5	An independent review of information entered into agency records is not performed.	Moderate
6	A personal email address was used in communication to conduct district business.	Moderate

#	Department of Special Education Audit Findings Summary	Risk Level
1	There was no evidence that required finance training was attended.	High
2	There was no evidence that payroll reporting was being reviewed to ensure that salaries funded (completely or partially) by grant funds were appropriate.	High
3	Time & Effort Certification forms were missing Principal signatures.	High
4	Infinite Campus was not utilized to report student enrollment.	Moderate

#	Office of Early Learning Audit Findings Summary	Risk Level
1	Student enrollment did not always meet minimum requirements.	High
2	Certificates of Vision, Hearing, Dental, and Nutrition were missing one or more evaluations.	High
3	Training records for teachers were not maintained.	Moderate
4	Certificates of Vision, Hearing, Dental, and Nutrition were unable to be located.	High
5	Certificates of Immunization were unable to be located.	High

#	ESOL Audit Findings Summary	Risk Level
1	Time & Effort Log support was inadequate.	High
2	Title III salary expense accruals are being misclassified.	High

The Office of Internal Compliance (OIC) had no reportable findings for the following grants reviewed:

- Career, Technical & Agricultural Education (CTAE)
- Office of Innovation (OI)
- Office of Safety & Security (OSS)

Audit Conclusion:

Opportunities exist to strengthen the system of internal controls and increase oversight by reconciling employee time records to supporting documentation, monitoring, and tracking inventory purchases, when applicable, and retaining documentation centrally (electronically, if possible) in accordance with district guidelines.

Implementation Date: 3/15/23

Responsible Party for Implementation: Sheri Render- Interim Program Administrator

No Formal Inventory Tracking

Issue #3 – A formal system of tracking inventory is not in place. While new laptop purchases were being uploaded into the Workiva system to fulfill agency requirements, formal tracking of all inventory items is nonexistent. Consequently, validation of inventory during our scope could not be performed.

Risk(s):

- Lack of inventory controls could result in theft of assets that could potentially go unnoticed and/or loss of grant funding.

Recommendation:

Inventory purchased with grant funds should be formally tracked and accounted for, including disposition of obsolete items.

Corrective Action Plan:

Ms. Belinda Harper and Ms. Jane Williams will check inventory. Once the inventory has been approved, inventory will be inputted into Workiva inventory tracking system by Program Administrator for the Office of Adult Education and a separate Inventory tracking system for Atlanta Public Schools will be kept for viewing at any time. Inventory will be reviewed quarterly to weed out inefficiencies and to double check for accuracy.

Implementation Date: 3/15/22

Responsible Party for Implementation: Interim Program Administrator- Sheri Render, Payroll Clerk – Belinda Harper, General Clerk- Jane Williams

Student Attendance Document Retention

Issue #4: Student Attendance sheets during the scope were not available because management no longer had access to the files stored on Google drive. While attendance reporting is entered and tracked in the GALIS (Georgia Adult Learners Information System), we were unable to determine if attendance reporting was accurate during the scope due to the lack of documentation maintained.

Risk(s):

- Lack of documentation increases the risk of reputational damage if the district is unable to satisfy Open Records requests.
- Lack of documentation to support grants transactions could result in loss of grant funding.

Recommendation:

Department management should create and implement a system to ensure that all documentation related to grants is maintained in a central location so that it is still accessible when employees leave the district.

BACKGROUND

The Grants Management process is managed in a decentralized environment at Atlanta Public Schools (APS). For FY2020 and the first six (6) months of FY2021, select federal grants excluding those managed by the Office of Federal Grants and Programs, and state grant activity totaled \$117,668,438. The grants reviewed during this audit represented \$33,200,339 (28%) of those dollars. A high-level overview of the departments and grants covered during this review can be found in Appendix B – Department/Grant Purpose.

DETAILED SUMMARY OF OBSERVATIONS

Adult Education Center (AEC)

Time & Effort Certification Reporting Discrepancies

Issue #1: The following discrepancies were noted after a review of Time & Effort Logs and supporting documentation:

- Time & Effort Logs did not agree to underlying supporting documentation (employee timesheets and Kronos system timecard reports) for four of five employees reviewed. In three of the four cases, hours were overstated. In one of these four instances, the employee timesheet was also not signed by the employee but was approved by the Program Director.

Issue #2 – The Program Director was certifying his own time on Time & Effort Logs which is a conflict of interest.

Risk(s):

- Grant transactions are not properly authorized.
- Grant transactions are not properly processed which could result in inaccurate (over/understatement) grant financials.
- Certification of inaccurate documents submitted to state agencies could result in a loss of grant funding.

Recommendations:

- A. The Program Director should reconcile all employee time records and ensure sign-off by the employee prior to approving the employee timesheet and reporting of time & effort to the state agency.
- B. Someone other than the Program Director, such as a supervisor, should certify the Program Director's time.

Corrective Action Plan:

All staff will send in their payroll sheets to Belinda Harper (Payroll clerk). The Program Administrator will review and approve the APS time sheet and the TCSG Time and Effort Form for accuracy before sending to the state agency. Shelly Goodrum, K-12 Associate Superintendent, will certify time for the Interim Program Administrator, Sheri Render.

Corrective Action Plan:

All students' attendance sheets from instructors are scanned every day to the Data Manager APS email. All teachers are required to bring original student attendance sheets to the main office by Friday of each week. They are filed and stored in the main office for viewing.

Implementation Date: January 15, 2023

Responsible Party for Implementation: Program Administrator, Data Manager, and Instructional Lead

Agency reporting oversight

Issue #5 – Information input into the Workiva system by the coordinator is not reviewed for accuracy and completeness.

Risk(s):

- A lack of independent review of agency reporting increases the risk of errors or omissions impacting reporting accuracy.

Recommendation:

The Program Director or someone other than the coordinator should perform an independent review of the information reported to the agency for accuracy and completeness.

Corrective Action Plan:

As stated by Sheri Render: I have been Interim Program Administrator since January of 2023. Presently, I am in the process of looking to restructure the program as it calls for more intense reviewing of certain documents, monitoring processes and procedures that will ensure program efficiency and accuracy. Shannon Bryant, Instructional Lead, will review documents for accuracy. There are some programs such as Workiva that only the Program Administrator has viewing and inputting permissions through the Technical College System of Georgia. I will ask for viewing rights for Shannon Bryant for the Workiva Inventory System.

Implementation Date: March 15, 2023

Responsible Party for Implementation: Sheri Render, Interim Program Assistant

Personal Email Use

Issue #6: At least one employee was using a personal email address as a point of contact for district business. The address was observed to be used for accessing the district's shared Google drive which contained student attendance data.

Risk(s):

- Allowing employees to use personal email for work purposes increases the risk of intellectual property theft, violating district privacy, and exposure of district hardware to malware.
- Since personal email is not subject to backup, archiving, security, or governance, the risk increases related to loss of information subject to Open Records and the legal discovery process.

Recommendation:

- A. Department management should communicate to employees the discontinuance of personal email usage for district business and periodically monitor online shared workspaces for non-compliance.

Corrective Action Plan:

All staff of the Atlanta Public Schools Adult Education Program were informed as of January 4, 2023, that they would no longer be able to use any personal email addresses as a point of contact for program information or business.

Implementation Date: January 4, 2023

Responsible Party for Implementation: Sheri Render- Interim Program Administrator

Department of Special Education (DSE)

Training

Issue #1: The Department of Special Education was unable to provide evidence that the Fiscal Manager of Student Services (FMSS) attended required finance training.

Risk(s):

Non-compliance with grant program requirements could result in a decrease or loss of grant funding.

Recommendations:

The Executive Director should coordinate with the Fiscal Manager Student Services to implement a monitoring process to ensure that annual training requirements are met.

Corrective Action Plan:

The Executive Director of Special Education will request and/or stay abreast of all budget trainings provided by the Georgia Department of Special Education Division of Federal Programs/Department of Special Education Services and Supports and provide this information to the FMSS. The Executive Director and Fiscal Manager will use a shared drive to store a running document of training information as well as related training resources and documents.

Implementation Date: August 1, 2023

Responsible Party for Implementation: Executive Director of Special Education and FMSS

Review of Payroll Reporting

Issue #2: There was no evidence that the FMSS was reviewing payroll reports to ensure that only those who worked directly on Special Education programs were paid.

Risk(s):

- Grant transactions are not properly authorized.
- Grant transactions are not properly processed which could result in inaccurate (over/understatement) financials.
- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.

Recommendations:

The Executive Director should collaborate with the FMSS to review payroll reporting for accuracy and completeness of employees working directly on special education programs.

Corrective Action Plan:

The Executive Director and FMSS will meet quarterly to review payroll reports for accuracy and completeness.

Implementation Date: May 31, 2023

Responsible Party for Implementation: Executive Director and FMSS

Time & Effort Certification

Issue #3: Seven forms for program 2404 (Preschool) were missing school Principal signatures, certifying time and effort reporting, in the January to June 2021 certification period.

Risk(s):

- Grant transactions are not properly authorized.
- Grant transactions are not properly processed which could result in inaccurate (over/understatement) financials.
- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.

Recommendations:

The Executive Director should implement a review process to ensure that time and effort reporting is complete, accurate, and signed by the school Principal.

Corrective Action Plan:

The Data Specialist assigned to complete the process for requesting and collecting periodic certification forms will meet the Preschool Coordinator in December and May of each year to identify staff that are required to have forms. The Special Education Preschool Coordinator will ensure that all forms are submitted to the Data Specialist before the last day of the month in January and July.

Implementation Date: May 31, 2023

Responsible Party for Implementation: Data Specialist and Preschool Coordinator

Student Enrollment in Infinite Campus

Issue #4: The Hillside Conant Residential Treatment Center was not utilizing the district's official system of record, Infinite Campus, to base student enrollment reporting. Consequently, a reconciliation was not being performed between the two systems to ensure the accuracy of reporting information.

Scope limitation: While attendance reporting to the Georgia Department of Education (GADOE) appeared to be happening for the Hillside Conant Residential Treatment Center, we were unable to validate and determine the accuracy of reporting due to several factors. Enrollment reporting pulled from the agency system only contained total enrollment numbers and no names or unique identifiers. Underlying support for enrollment numbers could not be reviewed because of lack of access to the FMSS' account after leaving the district and lack of document retention in the department.

Risk(s):

- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.
- Grant transactions are not properly reported.

Recommendations:

- A. The Executive Director should collaborate with the FMSS to implement a review process to ensure the accuracy of enrollment reporting. If a third-party system is being utilized to assist with enrollment, a reconciliation to Infinite Campus should be performed for completeness and accuracy.
- B. The Executive Director should implement the use of a centralized file storage system so that important grants documentation is retained and accessible as needed.

Corrective Action Plan:

- Executive Director will designate a person to meet with quarterly with Hillside Conant Residential Treatment Center to review enrollment reports of all students.
- Executive Director will ensure that all grant documentation is retained and is accessible when needed for reporting purposes
- DSE will ensure that Hillside Conant is using IEP Online as the official system of record for all students with disabilities to document all IEP services and Infinite Campus for enrollment
- The Special Education Lead Teacher (District LEA) will attend district trainings regarding FTE and Student Record
- Executive Director will designate a person to conduct a yearly review of the grant transaction reporting process to ensure that they are been properly reported by all parties.
- Executive Director will collaborate with the FMSS and Special Education Coordinator (Data and Compliance) for reviewing and approving all grant transaction reports before the yearly submission

Implementation Date: August 31, 2023

Responsible Party for Implementation: Executive Director of Special Education and Special Education Coordinator (Data and Compliance)

Office of Early Learning (OEL)

Student Enrollment Requirements

Issue #1: DECAL (Department of Early Care and Learning) requires teachers to submit rosters four times a year through their PANDA system. The minimum enrollment level is 20 students. Of the 11 teachers reviewed, nine (82%) submitted rosters that contained less than 20 students at least twice a year.

Risk(s):

- Non-compliance with or abuse of grant program requirements could result in a decrease or termination of grant funding.
- Increased reputational risk if grant funding for fully enrolled classes is accepted when the class size is smaller than required.

Recommendations:

Program management should consider potentially combining classes to meet minimum requirements and/or develop a system to help better estimate class size.

Corrective Action Plan:

To support Pre-k sites identified as under enrolled as indicated by the maximum number with non-Head Start sites as 22 maximum and Head Start sites as 20 maximum, the following recruitment strategies will be used:

- Use of the Early Education Ambassadors in distributing flyers in the surrounding neighborhood
- Yard sign in front of the school
- District wide call blast
- Social Media ads/contest
- Visibility on APS home page
- Flyer distribution to every student in the school
- District-wide Pre-k Recruitment Day
- Program information and lottery announcement on APS hold message

Implementation Date: SY 23-24 (July 1, 2023)

Responsible Party for Implementation: The Enrollment Specialist (Primary); secondary responsible parties will include the Family Support Specialists (Head Start), and the Early Learning Coordinator.

Certificates of Vision, Hearing, Dental, and Nutrition Screening

Issue #2: The Form 3300 (Certificate of Vision, Hearing, Dental and Nutrition) for four (16%) of 25 students reviewed was incomplete (i.e., missing one or more evaluations).

Risk(s):

- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.

Recommendations:

Department management should create and implement a process to review forms for completion and follow-up on open items until resolved.

Corrective Action Plan:

The Office of Early Learning will request the Certificate of Vision, Hearing, Dental, and Nutrition Screening (DPH Form 3300) at the start of Pre-k enrollment and lottery participation. The Office of Early Learning Enrollment Specialist, Family Support Specialists (Head Start ONLY), and other assigned staff will monitor all health documents noted as follow-up and incomplete forms by completing the Georgia Pre-k Working Checklist of all submitted health documents. Monthly reports will be generated of the health documents not meeting compliance and families meeting non-compliance will be provided information on how to obtain the health documents and the pending enrollment status for not meeting the requirements for submitting the necessary documentation as conditions for enrollment in APS' Pre-k Program.

Implementation Date: SY 23-24 (July 1, 2023)

Responsible Party for Implementation:

Enrollment Specialist (Primary); secondary responsible parties will include the Family Support Specialists (Head Start ONLY), APS Health Services, Enrollment Contractor, and other assigned staff

Document Retention

Issue #3: We were unable to determine if teachers attended required training due to lack of documentation. It was noted that department management relies on the State system for record keeping, instead of maintaining documentation locally per district requirements.

Issue #4: Certificate of Vision, Hearing, Dental, and Nutrition records were unable to be located for eight of 25 (32%) students.

Issue #5: Certificates of Immunization were unable to be located for three of 25 (12%) students.

The district's document retention policy guidelines are as follows:

- Department and Program Operational Records (General Education) - 5 years
- Training Records - 7 years
- Student Records, Personal and Non-District Created – Permanent (Give to student/parent at graduation or at time of withdrawal).

Risk(s):

- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.
- Lack of documentation increases the risk of reputational damage if the district is unable to satisfy Open Records requests.

Recommendations:

Department management should create and implement a system to ensure that all documentation related to grants is maintained in a central location so that it is always accessible; especially if an employee leaves the district.

Corrective Action Plan:

Issue #3: The Office of Early Learning will secure and obtain copies of state training documentation i.e., training certificates, hours completed within the Department of Early Care and Learning/Georgia Pre-k-Grant Requirements Notebook in the section 7 or noted section for trainings.

To ensure documentation is noted for APS district trainings, the Office of Early Learning will secure registration announcements, verification of attendance, and hours completed in the district's platform, Kick-Up.

Responsible Party for Implementation:

Enrollment Specialist, APS Instructional Support Specialists, and the Early Learning Coordinator

Implementation Date: SY 23-24 (July 1, 2023)

Issue #4 & #5: Pre-k families submitting applications with the required health documents; Certificate of Immunization and Certificate of Hearing, Vision, Dental, and Nutrition will be verified prior to enrollment and conditions will be established for applications that are incomplete or pending. Families without documents at the time of enrollment will be given provisional/conditional enrollment for the missing health documents and a deadline will be established for submission that is consistent with the state /district guidelines for health documents. After the deadline, the Office of Early Learning Enrollment Teams and Health Services will communicate with families the next steps for conditional enrollment and/ or temporary withdrawal until submission of the documents.

Responsible Party for Implementation:

Enrollment Specialist (Primary); secondary responsible parties will include the Family Support Specialists (Head Start ONLY), APS Health Services, Enrollment Contractor, and other assigned staff

Implementation Date: SY 23-24 (July 1, 2023)

Office of English to Speakers of Other Languages (ESOL) & World Languages

Time & Effort Reporting

Issue #1: Supporting documentation for Time and Effort Logs for two of five (40%) samples was inadequate. They were either missing approval signatures from the Program Director or Supervisor.

Also, some employee signatures were cut and pasted onto documents or typed in; therefore, authenticity of some support could not be validated.

Risk(s):

- Grant transactions are not properly authorized.
- Grant transactions are not properly processed which could result in inaccurate (over/understatement) financials.
- Non-compliance with grant program requirements could result in a decrease or loss of grant funding.

Recommendations:

- A. The Program Director should ensure that the appropriate signatures of approval are obtained prior to reporting to the state agency.
- B. The Program Director should obtain a manual or verified electronic signature (i.e., DocuSign, Adobe, etc.) from employees on their timesheets. An email from the employee with the timesheet attached and typed signature would suffice in the absence of the prior suggestions.

Corrective Action Plan:

During the period of the scope of this review, employees were working remotely and were utilizing tools which were available to them to electronically sign documents. Given that the electronic signature process expedites the timeliness of processes, the Director for Multilingual Programs & Services will work with IT to identify a reliable, verified electronic signature tool available to all district employees. Until the reliable electronic signature tool is determined, only physical manual signatures will be permitted. An electronic signature process will be standardized and all staff in Multilingual Programs & Services will be trained on this new tool and the electronic signature process. Documents will be reviewed by the Business Assistant for accuracy and appropriate signatures. Any documents with inaccuracies or that do not adhere to the standard for signatures will be returned to the employee for revision and re-submission.

Implementation Date: March 17, 2023

Responsible Party for Implementation: Dr. Margaret McKenzie, Director, Multilingual Programs & Services

Title III Salary Expense Accrual Misclassifications

Issue #2: Salary expense accruals for Title III are not always being posted to the right account. Sometimes, the accruals are made for employees that are not working on Title III grants. Sometimes, accruals are not made for salaries of teachers when they should be.

Consequently, the Title III program experiences service delays and business interruptions because they are unable to spend down approved budget funds efficiently. Also, this creates inaccurate financial reporting.



Risk(s):

- Grant transactions are not properly processed which could result in inaccurate (over/understatement) financials.

Recommendations:

Management (Information Technology, Human Resources, Accounting) should investigate and determine the root cause for the Title III expense accrual misclassifications. Once the root cause of the issue is identified, management should develop and implement a process to ensure that salary percentage allocations for employees working on grants are set up properly in the employees Lawson profile. This process should include periodic collaboration with grants management personnel to ensure that salary accrual percentages are correct and accrued from the right account. Lastly, this process should appropriately address monitoring and updating for employees that transfer departments and/or roles.

Corrective Action Plan:

The Information Technology team will take ownership to lead the various teams to identify a long-term solution. The plan will be to form the team and identify the long-term solution by 12/31/2023. The team will also discuss a short-term solution to address the issue immediately.

Implementation Date: 12/31/2023

Responsible Party for Implementation:

Director IT Applications

We want to extend our appreciation to the management and staff for their cooperation and courtesies extended to us during the audit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. Brown'.

Connie Brown, CPA, CIA, CRMA
Executive Director of Internal Compliance



Appendix A - Abbreviations

APS	Atlanta Public Schools
OIC	Office of Internal Compliance
AEC	Adult Education Center
CTAE	Career, Technical & Agricultural Education
DSE	Department of Special Education
OEL	Office of Early Learning
ESOL	Office of English to Speakers of Other Languages & World Languages
OI	Office of Innovation
OSS	Office of Safety & Security
GADOE	Georgia Department of Education
FMSS	Fiscal Manager of Student Services

Appendix B – Department/Grant Purpose

The Adult Education Center (AEC)

The Adult Education Center (AEC) receives grants from the Technical College System of Georgia (TCSG), formerly known as the Georgia Department of Technical and Adult Education. The purpose of the grants is to serve the population of individuals 16 years or older who did not complete their high school education by providing services. Such services include advancing their reading, writing, computation, speaking and listening skills. The grants also serve to help individuals to successfully pass the General Education Development (GED) test.

Career, Technical and Agricultural Education (CTAE)

The Atlanta Public Schools (APS) Career, Technical and Agricultural Education (CTAE) program provides interdisciplinary and technical skills to students attaining the knowledge and abilities that businesses and industries desire for high-demand, high-skilled, high wage occupations. These programs prepare students for a wide range of careers requiring varying levels of education including high school, technical training, two and four-year degrees and post-baccalaureate programs. CTAE courses support core academics by providing opportunities to apply academic theories and principles to real-world learning experiences in a hands-on environment. The goal is not to require high school students to choose a major course of study as a college student would, but to begin to think, to study, to plan and to set goals for the future and the career that awaits. Students who graduate from high school after successfully completing a CTAE Career Pathway are equipped for immediate employment, post-secondary education and to be a life-long learner.

The CTAE program administers several state funded grants received from the Georgia Department of Education (GADOE). They are: 1) Middle School Coding, 2) Apprenticeship, 3) Supervision, 4) Extended Day, 5) Vocational Construction Related Equipment (State bond), 6) Industry Certification.

Department of Special Education (DSE)

The Department of Special Education (DSE) receives a combination of federal and state grants. All grants flow through the Georgia Department of Education (GADOE). There is no application process for these grants, as they are awarded based on the number of students identified in the special education programs annually. A student may be eligible to receive services in one or more of 12 categories, such as Autism, Deaf/Hard of Hearing, and Visually Impairment & Blindness.

Office of Early Learning (OEL)

The Residential Treatment Center grant is awarded by GADOE and flows through to the Hillside Conant School. The amount of the grant is based on a GADOE formula, and the grant funds Hillside Conant School's teacher salaries and benefits. On a monthly basis, APS provides a monthly payment to the school.

Hillside Conant School (Hillside) - Hillside is not a traditional school within APS. It is a separate nonprofit organization, recognized as a psychiatric residential treatment center and is also referred to as a hospital. Hillside serves students with severe mental health issues – individuals



Office of Safety & Security (OSS)

The Facility Safety Grant award is for a total of \$370K and is used solely for tangible security equipment (i.e., cameras, intercoms, servers, hardware, etc.). The School Security Services grant award is for \$30K per school (approximately \$2.6M total) and is used for any type of security related equipment. For example, installing perimeter alarms on all doors at the schools, enhancing camera quality, or putting up a fence. Both grants are state funded.