




# Illinois Board of Higher Education

Bruce Rauner, Governor  
Tom Cross, Chair

## MEMORANDUM

**TO:** NCLB Project Directors  
**FROM:** Bruce Bennett, Chief Budget Officer   
**DATE:** July 18, 2017  
**RE:** No Child Left Behind (NCLB) - Improving Teacher Quality State Grant Program  
Fiscal Year 2016 Grant Closeout Requirements

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Attached are the closeout requirements for the Fiscal Year 2016 No Child Left Behind (NCLB) -Improving Teacher Quality State Grant Program. Here are some important dates for your reference:

➤	<b>August 15, 2017</b>	Budget Transfers Due
➤	<b>August 31, 2017</b>	End of the grant period
➤	<b>August 31, 2017</b>	Final Project Evaluation Due
➤	<b>September 30, 2017</b>	Final quarterly report due
➤	<b>February 27, 2018</b>	Due date for Audit and Annual Financial report

With the end of the grant period approaching, please take a look at the remaining balance in your budget and be sure to have those funds expended by the end of the grant period. **If you are not going to be able to expend all of your FY2016 funds by the end of the grant period, we will need to know as soon as possible.** The **final** quarterly report for the period ending August 31, 2017 is due September 30, 2017.

Budget transfers of more than 10 percent of the budget total must be approved in writing. The Budget Transfer Request and the FY2016 Revised Budget Forms can be found at the following link: <http://www.ibhe.org/Grants/grantPr@NCLB.htm>.

The final evaluation report completed by your external evaluator for all FY2016 activities (attached) is due August 31, 2017. Send final evaluation reports in a Word or PDF format to [grants@ibhe.org](mailto:grants@ibhe.org). In the subject header of the e-mail type "FY2016 NCLB Final Evaluation Report."

Please carefully review the attachments to this document and make sure that your project complies with all grant project closeout requirements. In addition, please provide a copy of this memorandum and attachments to your project external auditor or chief financial officer.

If you have questions or need additional information, e-mail grants staff at [Grants@ibhe.org](mailto:Grants@ibhe.org) or 217/557-7385.

Thank you for your attention to this matter.

Attachments

**NCLB – IMPROVING TEACHER QUALITY STATE GRANT PROGRAM  
FISCAL YEAR 2016 GRANT CLOSEOUT REQUIREMENTS**

**Budget**

Upon receipt of the Fiscal Year 2016 project audits, the Board of Higher Education must assure that grant expenditures, by line item, comply with the final approved budget. Please see instructions for returning unspent funds in the next section.

**Return of Unspent Funds**

The Illinois Grant Funds Recovery Act requires that any grant funds that are not expended or legally obligated by the end of the grant period (August 31, 2017) must be returned to the grantor agency within 45 days. Refunds should be made payable to the Illinois Board of Higher Education and sent to: Illinois Board of Higher Education, 1 North Old State Capitol Plaza, Suite 333, Springfield, IL 62701-1377; Attention: Trish Fenton. Please state the grant program name, Fiscal Year and the project title to which the refund applies.

**Audit Requirements**

Audit reports must be submitted to the Board of Higher Education by **February 27, 2018**.

**Single Audit.** For eligible institutions electing to use the Single Audit Act: (a) an audit of grant expenditures must be conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. This audit must be conducted by an external auditor who is registered as a public accountant by the Illinois Department of Professional Regulation and submitted to the Grantor within 14 days after the audit becomes available to the Grantee, and (b) a schedule comparing budgeted grant expenditures and final grant expenditures (see attached sample) must be submitted by February 28, 2018. **This schedule must be signed by the institution's chief financial officer.**

**Grant Specific Audit.** For institutions other than those eligible institutions electing to use the Single Audit Act, an audit of grant expenditures must be conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, including a comparison of budgeted and actual grant expenditures. This audit must be conducted by an external auditor who is registered as a public accountant by the Illinois Department of Professional Regulation and must be submitted to the Grantor not later than February 28, 2018. Attached is a four-page example of an acceptable audit format that should be provided to your external auditor(s).

**Interest Income**

In accordance with section 80.21 of the Education Department General Administrative Regulations (EDGAR) manual, grantees shall promptly, but at least quarterly, remit to the IBHE any interest earned on grant funds. The Grantee may keep interest amounts up to \$100 per year for administrative expenses.

NAME OF AUDITING FIRM

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS  
NCLB – IMPROVING TEACHER QUALITY STATE GRANT PROGRAM

\_\_\_\_\_, 20\_\_

To the Board of Trustees of \_\_\_\_\_ Grantee  
and  
To the Illinois Board of Higher Education

We have audited the accompanying balance sheet of \_\_\_\_\_ **NCLB Project Name** \_\_\_\_\_ as of \_\_\_\_\_, 20\_\_ and the related statement of revenue and expenditures for the grant period from \_\_\_\_\_, 20\_\_ through \_\_\_\_\_, 20\_\_. These financial statements are the responsibility of the Board of Trustees management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of \_\_\_\_\_ **NCLB Project Name** \_\_\_\_\_ as of \_\_\_\_\_, 20\_\_ and the revenue and expenditures for the grant period of \_\_\_\_\_, 20\_\_ through \_\_\_\_\_, 20\_\_ in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we also have issued our report dated \_\_\_\_\_, 20\_\_ on our consideration of \_\_\_\_\_ **NCLB Project Name's** \_\_\_\_\_ internal control structure over financial reporting and our tests of compliance with certain provisions of laws, regulations, and contracts and grants.

\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Illinois Department of Professional Regulation  
License Number

Date: \_\_\_\_\_

**NAME OF AUDITING FIRM**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER REPORTING BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

[No Reportable Instances of Noncompliance with No Material Weaknesses (No Reportable Conditions Identified)]

To the Board of Trustees of Grantee  
and  
To the Illinois Board of Higher Education

We have audited the financial statements of NCLB Project Name as of and for the grant period ended \_\_\_\_\_, 20\_\_, and have issued our report thereon dated \_\_\_\_\_, 20\_\_. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether NCLB Project Name's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered NCLB Project Name's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Trustees management and the Board of Higher Education. However, this report is a matter of public record and its distribution is not limited.

\_\_\_\_\_  
Auditor's Signature

\_\_\_\_\_  
Date

Grantee

NCLB – IMPROVING TEACHER QUALITY STATE GRANT PROGRAM  
PROJECT NAME

STATEMENT OF REVENUES AND EXPENDITURES  
 FOR GRANT PERIOD ENDED AUGUST 31, 20\_\_

	<u>Actual</u>	<u>Budget</u>	<u>Over/(Under) Budget</u>
Revenue:			
No Child Left Behind Grant	\$100,000	\$100,000	-0-
Expenditures:			
Personal Services	73,229	73,597	\$(368)
Benefits			
Teacher Stipends			
Commodities	560	600	(40)
Contractual Services	24,365	23,803	562
Travel	846	1,000	(154)
Printing			
Equipment			
Telecommunications			
Indirect Cost			
Administrative Cost			
Evaluation and Dissemination of outcomes			
Audit Fees	<u>1,000</u>	<u>1,000</u>	<u>-0-</u>
Total Expenditures	\$100,000	\$100,000	-0-
Excess of Expenditures Over Revenue	-0-	-0-	-0-

The accompanying note is an integral part of this Statement.

\_\_\_\_\_  
Grantee

ILLINOIS BOARD OF HIGHER EDUCATION  
NCLB – IMPROVING TEACHER QUALITY STATE GRANT PROGRAM  
\_\_\_\_\_  
PROJECT

NOTE TO FINANCIAL STATEMENT  
FOR GRANT PERIOD ENDED AUGUST 31, 20\_\_

1. Significant Accounting Policy

\_\_\_\_\_  
Grantee

administered this grant received from the Illinois Board of Higher Education. Funding was made possible by the No Child Left Behind – Improving Teacher Quality State Grant Act. This Act, signed into law on January 8, 2002, places significant emphasis on assisting schools and school districts in increasing the academic achievement of all students by improving teacher and principal quality and ensuring that all teachers are highly qualified.

Basis of Accounting: This statement is presented on the accrual basis of accounting.

**FY2016 Final Evaluation Form**

**No Child Left Behind (NCLB)  
Improving Teacher Quality State Grant Program**

Project Director: \_\_\_\_\_ Project Title: \_\_\_\_\_

External Evaluator: \_\_\_\_\_

**1. Executive Summary**

- ◆ Please provide an Executive Summary of your final evaluation.

**2. Goals and Objectives**

- ◆ Indicate the major goals and objectives established for this program.
- ◆ Indicate the major activities.
- ◆ Indicate the completion status of those activities initiated.

**3. Overview of Population(s) Served**

- ◆ Indicate the population(s) served by this program (e.g., elementary school teachers, middle school teachers, principals, administrators, etc.).
- ◆ Indicate the core academic subjects targeted (e.g., math, science, math & science, physics, chemistry, beginning teachers, reading, foreign language etc.).
- ◆ Provide the demographic data for each population(s) served by the program, including total numbers served, by race/ethnicity:

Non-Resident Alien, Black, American Indian, Asian or Pacific Islander, Hispanic, White

**4. Description of Methodology for Evaluating Program Effectiveness (e.g., surveys, interviews, written tests, focus groups, interviews, classroom observations, or other appropriate evaluation methods)**

- ◆ Indicate the scientifically-based research methods used to evaluate the effectiveness of the program.
- ◆ Indicate the use and number of any survey instruments, interviews conducted, written tests, or other appropriate evaluation methods that have been used to determine program effectiveness.

**FY2016 Final Evaluation Form (continued)**

**5. Evaluation of professional development teacher Outcomes**

- ◆ What benefits did teachers receive from this partnership?
- ◆ Describe how you assessed teachers' learning.
- ◆ Describe how you used baseline data to assess teachers' learning growth.
- ◆ How did you use assessment of teachers' learning to improve your project?
- ◆ Describe how professional development data was used by the members of this partnership.

**6. Evaluation of student learning Outcomes**

- ◆ What benefits did students receive from this partnership?
- ◆ Describe how you assessed students' learning.
- ◆ Describe how you used baseline data to assess students' learning growth.
- ◆ How will you use assessment of students' learning to improve your project?

**7. Learning Strategies**

- ◆ Describe any strategies used by your partnership to improve and increase teachers' knowledge in core academic subjects they teach, and focus on effective, scientifically research-based instructional strategies aligned with the *Illinois Learning Standards, the Common Core standards, or the Next Generation Science standards.*

**8. Challenges**

- ◆ What challenges did the project encounter during the FY2015 grant cycle?

**9. Lessons Learned**

- ◆ What did the project partners learn from this grant process?



FY2016 Final Evaluation Form (continued)

**10. Institutionalization**

◆ Indicate steps taken by your partnership to institutionalize specific elements of the program in the event this federal program is no longer funded.

