

**APRIL 2021**

**⊕ STUDENT INVESTMENT ACCOUNT**

# **CHARTER GUIDANCE FOR THE 2021-23 BIENNIUM**

**A RESOURCE TO SUPPORT DISTRICTS AND PARTICIPATING CHARTER SCHOOLS ESTABLISH SIA DISTRICT-CHARTER AGREEMENTS, DEVELOP SIA PLAN UPDATES, AND SUBMIT REQUIRED REPORTING.**

As part of the comprehensive guidance released in the fall of 2019, ODE published guidance specific to charter schools. This document replaces the previous version, providing specific information about the Student Investment Account (SIA) requirements as it relates to charter schools for the 2021-23 biennium. School district and ESD staff may also find this resource valuable in understanding and supporting charter schools.



**OREGON  
DEPARTMENT OF  
EDUCATION**

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## Section One: Charter School Eligibility

The purpose of this section is to provide charter school eligibility information, with a specific focus on the different types of charter schools that are eligible for funding.

Non-virtual public charter schools are eligible to access the SIA grant. While public charter schools are not required to participate in the SIA grant program, there are four ways that charter schools may receive SIA funding:

- 1) **Charter Districts:** The district has a single school that is organized as a public charter school. Charter districts are generally treated as regular school districts and should follow the guidance laid out for districts in the [Comprehensive SIA Guidance](#) and [Supporting Quality Implementation](#) guidance. If the district's charter school is a virtual public charter school, the ADM attributed to the school will be removed from the district's SIA grant allocation. However, the district is still eligible to apply directly for an SIA grant that will include funds based on the ADM attributed to the district.
- 2) **Charters Eligible to Apply Independently:** Charter schools that are eligible to apply independently meet the following criteria:
  - a) These public charter schools must have a student population of which at least 35% of the student population is composed from the following student groups:
    - i) Economically disadvantaged students who are eligible for free or reduced price lunches under the United States Department of Agriculture's current Income Eligibility Guidelines<sup>1</sup>;
    - ii) Racial or ethnic groups that have historically experienced academic disparities including American Indian/Alaska Native, Black/African American students, Hispanic/Latino, Native Hawaiian/Pacific Islander, and multiracial<sup>2</sup>; or
    - iii) Students with disabilities who have an Individualized Education Program (IEP)<sup>3</sup>.
  - b) In addition to the public charter school having at least 35% of their student population made up of the above student groups, for any percentage used to calculate the charter school's qualifying percentage, the charter school's percentage must be greater than the district's percentage in the same category.
- 3) **Charter Schools Participating with a Sponsoring District:** All non-virtual public charter schools that are not eligible to apply independently *may* be invited to participate in their sponsoring district's application based on the eligibility requirements outlined in [HB 3427](#).
- 4) **State-Sponsored Charter Schools:** These are charter schools that are eligible to receive funding and establish an individual district-charter agreement with the district they are located within.

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<sup>1</sup> ORS 327.180(2)(b)

<sup>2</sup> OAR 581-014-0001 (adopted 9/18/2020)

<sup>3</sup> OAR 581-014-0001 (adopted 9/18/2020)

## Charter School Eligibility for the 2021-23 Biennium

According to administrative rule<sup>4</sup> before each application cycle, ODE will publish lists of public charter schools that are:

- 1) Eligible to apply independently
- 2) Charter schools that can be invited to participate with a sponsoring district
- 3) State-sponsored charter schools

### A Note for Districts on Charter Schools

- Districts determine whether they will invite their sponsored charter schools to participate in the district SIA plan. Districts are strongly encouraged to invite all non-virtual charter schools within the district boundary.
- If a district invites one charter school to participate, it must invite all non-virtual charter schools sponsored by the district to participate.
- It's important to remember when a charter school is not included in a district application, the district's total SIA allocation will be reduced by the nonparticipating charter schools' ADMw SIA funding calculation.

The first application cycle was completed in spring 2020 with districts and charter schools developing a three-year plan and a one year execution window. This meant that ODE planned for districts and charter schools to move through the full application cycle developing a four-year plan with a two year execution window during the 2020-21 school year. However, due to the impacts of COVID-19 and upon closer internal review of the requirements named in [Section 11 of HB 3427](#), it was determined ODE had the authority to adjust the timing of plan updates and full application cycle within what is outlined in statute.

While districts and charters will no longer be going through a full application cycle, ODE has published the lists and preliminary allocations<sup>5</sup> for the 2021-23 biennium to create a pathway for changes, including newly established charter schools:

- 1) [Charter schools eligible independently](#)
- 2) [Charter schools that can participate as part of a sponsoring district](#)
- 3) [State-sponsored charter schools](#)

The updated approach described above, creates some nuances for sponsoring districts including charters. The possible charter-district scenarios and options are detailed below:

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<sup>4</sup> OAR 581-014-0007 (adopted 3/20/2020)

<sup>5</sup> The preliminary allocations are based on projections in the [Governor's Recommended Budget](#) for the 2021-23 biennium. It's important to be clear that these preliminary allocations will change. The final SIA allocation estimates will be released in May 2021 in alignment with the May ADM collection and following any adjustments during the upcoming legislative session.

- 1) District and charter school(s) previously applying jointly and will continue to apply jointly:
  - a) Based on the new list of charter schools eligible to apply independently, a possible nuance to this scenario exists when a charter that previously applied with the sponsoring district has now become eligible to apply independently. In this case, the district and charter, working together, have the option to remain as co-applicants with the district through the 2021-23 biennium.
  
- 2) District and charter school(s) previously applied jointly and will not continue to apply jointly;
  - a) Based on the new list of charter schools eligible to apply independently, a possible nuance to this scenario exists when a charter that previously applied with the sponsoring district has now become eligible to apply independently and decides to submit a complete independent application for the 2021-23 biennium, due during the submission window of May 1 - June 30, 2021.
  
- 3) District and charter school(s) previously did not apply jointly and decide to apply jointly (includes both newly founded charter schools as well as charter schools that did not initially participate).
  - a) Based on the new list of charter schools eligible to apply independently, a possible nuance to this scenario exists when a charter school that was initially eligible to apply independently, applied independently, and is no longer eligible to apply independently. In this situation the charter may decide to continue as an independent charter for the 2021-23 biennium or may be invited to participate with the sponsoring district.

## **Section Two: SIA Plan Updates for 2021-23 Biennium**

### **Ongoing, Authentic Community Engagement**

Consistent and authentic community engagement is an ongoing practice that should become deeply rooted for every school and district. As we pivot to plan updates, the requirements for community engagement in the SIA are foundational and won't be waived or released. The relationship between a charter school and the larger community in which it exists, including the local school district, has never been more important. Oregon students, no matter where they live or attend school, are all of our students, and it is our shared responsibility to work together to support their success.

In the case that the district and charter school(s) are updating their plan for SIA funds jointly, leadership from both the district and the charter school(s) are encouraged to collaborate when developing a plan for engaging with the community, with focused attention to students and families from the focal groups. When community engagement is completed jointly, the subsequent analysis of input should be considered by both the district and charter in consideration of any plan amendments or adjustments.

To support robust community engagement practices, ODE has released an updated [Community Engagement Toolkit](#). The new community engagement guidance offers a spectrum of community engagement, which describes six different levels of community engagement with key considerations and ways to move deeper along the spectrum. This resource also identifies short-term and long-term strategies, including how to strengthen community ties through and beyond COVID-19.

### **Sustained Application of an Equity Lens or Tool**

The adoption and use of an equity lens or equity decision tool was a requirement of the original SIA application and continues to be required as recipients make decisions related to adjusting or amending their existing SIA plans. An equity lens is a tool that helps center core values, commitments, and questions throughout the process. Applying an equity lens helps create a systematic structure and process to ensure that no focal group or community is ignored in the process of community engagement and plan development.

As recipients begin to consider updates to their SIA plan, they could begin by reviewing the [Oregon Equity Lens](#) or their adopted equity lens or tool to reground their team in the baseline assumptions, expectations, and aims it sets forth. Recipients are encouraged to expand on the Oregon Equity Lens to adapt to specific community populations, histories, dynamics, and needs. ODE also encourages recipients to share their equity lens broadly with their community, so they are aware of how that tool will be used in the district or eligible charter school's decision-making process. One of the most consistent areas for feedback in the first round of SIA application review was around the application of equity tools. Rarely were the tools themselves short of requirements but often ODE reviewers had to seek additional information or remedy around the demonstrated application of these tools.

SIA recipients are also welcomed and encouraged to utilize the [Decision Tools for SY20-21](#) when making complex decisions related to updates to the SIA plan. While developed to support rapid 5 decision-making to respond to COVID-19, these tools offer a concrete decision making framework and include:

- Decision Tree: A sequence of intentional questions for leaders that could lead to decision-making that deepens relationships and trust and avoids unintended impacts or harm to communities.
- Deepening Questions: A collection of questions aimed at deepening leaders reflections to help get underneath core decision-making challenges.
- Consultancy Protocol: A facilitative method designed to support leaders in better understanding dilemmas, while also uncovering new or different approaches to decision-making.

### **SIA Plan Updates - Adjustments and Amendments**

As shared in the [Supporting Quality Implementation](#) guidance released in December 2020, current SIA grant recipients will be required to update their existing three-year plans between May 1 - June 30, 2021. In the plan update process, districts will be asked to indicate any changes regarding participation of their charter school(s) for the 2021-23 biennium.

Plan updates allow districts and schools to make adjustments or amendments to their existing district-charter relationships and/or to make changes to planned outcomes, strategies, activities and expenditures. ODE defines Adjustments and Amendments as the following:

- *SIA Plan Adjustment*: When a recipient plans to **continue implementing their original three-year SIA plan with minor adjustments** to the planned activities. This also encompasses when recipients will be shifting to one of the tiered plans submitted in the original SIA application.
- *SIA Plan Amendment*: When a recipient needs to make **a major change, such as implementing new strategies or defining new outcomes, that shifts the three-year plan** away from the original three-year SIA plan. This includes situations where the relationship between the district and charter schools has shifted.

Charter schools eligible to apply independently should submit a plan update based on the adjustment and amendment definitions above.

For districts and charters that applied jointly during the 2020-21 school year, additional considerations must be taken into account to determine if the plan update submitted to ODE will fall into the adjustment or amendment category. The table below outlines how sponsoring districts with charter schools should navigate making SIA plan updates, with examples of what constitutes an adjustment versus an amendment.

Scenario		Adjustment or Amendment	Submission Details <sup>6</sup>
District and charter school(s) previously applied jointly and will continue to apply jointly	If both the district and the charter school(s) plan to: <ul style="list-style-type: none"> <li>● Continue implementing the original three-year plan</li> <li>● Not add any new strategies</li> <li>● Make minor changes to activities and expenditures</li> </ul>	Adjustment	The district will submit the adjustment on behalf of the district and the charter school(s).  Both the district and the charter(s) will complete separate budget templates to be submitted together as part of the adjustment.
	If either the district or the charter school(s) plan to: <ul style="list-style-type: none"> <li>● Add new strategies, shifting the original plan</li> <li>● Make major changes to activities or expenditures</li> </ul>	Amendment	The district will submit the amendment on behalf of the district and charter school(s).  Both the district and the charter(s) will complete separate budget templates to be submitted together as part of the amendment.

<sup>6</sup> For detailed information on what and how to submit an update please see the [Supporting Quality Implementation Guidance](#)

Scenario		Adjustment or Amendment Classification	Submission Details
District and charter school(s) previously applied jointly and will not continue to apply jointly	<p>If the district plans not to invite the charter school(s) but still plans to:</p> <ul style="list-style-type: none"> <li>• Continue implementing the original three-year plan</li> <li>• Not add any new strategies</li> <li>• Make minor changes to activities and expenditures</li> </ul>	Adjustment	The district will submit the adjustment noting the changed relationship with charter school(s), and the charter school activities, strategies, and outcomes will be removed.
	<p>If the district plans not to invite the charter school(s) and plans to:</p> <ul style="list-style-type: none"> <li>• Add new strategies, shifting the original plan</li> <li>• Make major changes to activities or expenditures</li> </ul>	Amendment	The district will submit the amendment noting the changed relationship with the charter school(s), and the charter school activities, strategies, and outcomes will be removed.
	<p>If the charter school is eligible and chooses to apply independently, rather than with a sponsoring district</p>	Amendment	<p>The district will submit the amendment noting the changed relationship with the district. The district will also submit a plan and budget that detail their independent outcomes, strategies, activities, and expenditures.</p> <p>The charter choosing to apply independently for the first time will need to submit a new application and details about this can be found in the “New Independent Charter School SIA Applicants” section below.</p>



Scenario		Adjustment or Amendment Classification	Submission Details
District and charter school(s) that previously did not apply jointly decide to apply jointly	In this situation, the original district plan is changing by bringing in new partnerships with charters.	Amendment	The district will submit the amendment for both the district and name newly joining charter school(s).  Both the district and the charter(s) will complete separate budget templates to be submitted together as part of the amendment.

**New Independent Charter School SIA Applicants**

As noted in the Supporting Quality Implementation guidance, new charter schools that are eligible to apply independently and that did not previously submit an SIA application will need to submit a more robust application since ODE does not have initial application information for them. New applicants will be required to complete a full SIA application, submitting all of the required narrative responses and uploads during the submission window of May 1 - June 30, 2021. All of the original application requirements can be found in [Section Two of the SIA Guidance for Eligible Applicants](#). New applicants are encouraged to use the [Integrated Planning Tool](#) when planning their outcomes, strategies, and activities.

**Section Three: Components of District-Charter Agreements**

This section is applicable only to charter schools included in a sponsoring district’s SIA plan update. For the 2021-23 biennium, charter schools included in a sponsoring district’s SIA plan update must use an approved district-charter agreement. ODE has developed a district-charter agreement template<sup>7</sup> for your use. This template includes the following sections:

- Charter School SIA Adjusted or Amended Plan
- Exchange of Services
- Distribution of Funds
- Administrative Costs
- Accountability
- Reporting Progress
- Additional Components to Consider

If a district and charter school chooses to not use this approved template for their agreement, then they would need to receive approval on their individual template from the Department of Justice (DOJ) and should be aware that a review of their agreement may take up to 60 days.

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<sup>7</sup> This template is under review for legal sufficiency and is not yet finalized. Once finalized, it will be made available.

Updated district-charter agreements should span the 2021-23 biennium<sup>8</sup> and must be submitted as part of the SIA updated plan submission due to ODE by June 30, 2021. The SIA grant agreement amendment sent to the district will not be fully executed and funds will not be made available until there is a signed district-charter agreement in place.

### **Charter School SIA Adjusted or Amended Plan**

The amended or adjusted SIA plan will span the 2021-23 biennium. Each charter school that applied with a sponsoring district should revisit their planned outcomes, strategies, and activities as required in the Act and determine if minor or major changes will need to be made in light of additional community engagement or shifting needs. The agreement should describe if the charter school's adjusted (minor changes) or amended (major changes) plan is required to be submitted to the district for approval or not. For example, if the charter school is adjusting their original three-year plan, the district may already have sufficient information whereas if the charter school is making an amendment to their plan, the district may require the charter to send an updated version to them.

When districts and charter schools apply together, it is important that charter school staff play an active role in all aspects of the planning, development, implementation and subsequent monitoring of the shared SIA plan. The charter may share some or all of the same outcomes, strategies and activities with the district in the plan, or alternatively, may have their own specific priorities that are listed in the plan. Either way, it's important that the district-community-charter relationship is maintained over the course of the year(s) so that a shared understanding of implementation successes and challenges is developed and that everyone works together to support the needs of every student. One approach to ensuring a strong district-charter relationship from the beginning may be to develop an SIA team that meets at regularly scheduled times, with representation from the participating charter school(s) as community engagement, planning, updating, monitoring and implementation unfold.

### **Exchange of Services**

Sponsoring districts and charter schools may mutually agree to have the grant fully or partially administered by the district. The Agreement should clarify what services the district and the charter school will be responsible for providing.

***Grant fully administered by the district.*** If the grant is completely administered by the district, this means that the charter school will be fully embedded within the district SIA plan and budget.

***Grant partially administered by the district.*** If a grant is partially administered by the district, then the district will provide broad fiscal and monitoring oversight; however, the charter school will act largely independently. The charter school will maintain its own SIA plan and budget and will report progress separately on the charter school dashboard.

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<sup>8</sup> If a new charter school is established in the 2022-23 school year, they will be eligible for SIA funding with their sponsoring district in the 2023-25 biennium.

If the district and charter school agree for the district to retain any portion of the SIA funds generated by the ADMw attributed to the charter school, the agreement should describe:

- the level of service the charter school can expect;
- description of how those funds retained by the district will be used; and
- how the charter school may benefit from or participate in activities paid for with those funds.

In some cases, it might be mutually agreed that the charter school will provide services to the district. A charter school may be well positioned to offer training or professional development to the district. Other services that should be included in the agreement are: fiscal oversight and management of the grant; data collection and preparation; and procurement and contracting.

### **Distribution of Funds**

The agreement should clarify whether or not the charter school will receive SIA funds from the district or whether the charter will mutually benefit from planned spending of SIA funding by the district. In some instances a district and charter school may have a relationship where they function as one “district” and the charter does not plan to spend the SIA funds separately from the district.

If the charter school will receive SIA funds, the agreement should specify the amount that the district will pass through to the charter school and what percentage, if any, the district will withhold. ODE encourages school districts to pass 100 percent of the SIA funds generated by the ADMw attributed to the charter school to the charter school.

Examples of when a district may choose to not pass through 100 percent of the SIA funds include administrative costs, professional development, or other services or activities that would benefit both the district and the charter school. However, these funds and their purpose need to be appropriately outlined in the district-charter agreement and agreed to by both parties. Agreements should include a general timeline for the distribution of funds that aligns with ODE’s calendar for distribution to the district. This might be similar to other timelines in the charter contract (e.g. disbursement of funds to the charter will occur within 10 days of when the district receives the SIA funds from the department).

In some cases, a district may want to pass through more than the charter school allocation. If a district is interested in passing through additional funding to the charter school, the district must submit a request to ODE via [SIInfo@state.or.us](mailto:SIInfo@state.or.us) with the rationale for passing through more funding. ODE will review the request and notify the district and charter school whether the request has been approved or not.

### **Administrative Costs**

While not required, a grant recipient may use SIA funds for administrative costs, including indirect costs, directly related to allowed expenditures as provided in the grant agreement. Administrative costs are limited to 5 percent of the total expenditures or \$500,000, whichever is

less. Any administrative costs incurred by a participating charter school must be accounted for within the sponsoring school districts' overall limit of 5 percent or \$500,000, whichever is less.

### **Accountability**

The district-charter agreement should outline a clear understanding of how the charter school will be held accountable to the requirements of the SIA funds and expected outcomes. Because all districts and charters are held to a high standard of community engagement with students, parents, staff, and community partners, it is an expectation that the charter school has taken input from its community into consideration when developing their SIA plan. Charter schools should either be included in the district's community engagement or complete their own community engagement that will inform how the charter school plans to spend SIA funds.

Another major aspect of accountability the SIA includes is the Longitudinal Performance Growth Targets (LPGTs) and local optional metrics. Charter schools may develop their own LPGTs and optional local metrics or plan to use the district's LPGTs. Districts will only be held accountable to the district-level LPGTs and local optional metrics included in the district SIA grant amendment, not any individual charter school LPGTs or optional metrics included in district-charter agreement. Alignment between district and charter school targets is recommended since the charter school data will contribute toward the district's overall performance.

If a charter school decides to complete community engagement activities and/or develop LPGTs separate from the district, then SIA plan updates submitted by the district should include this separate information. ODE will be responsible for the review of these documents and will make recommendations accordingly to assist the charter school in fulfilling this requirement.

### **Reporting Progress**

In order to report progress, the charter school should submit its progress toward meeting these targets that align with the district reporting timeline and format requirements for ODE. The agreement should include a description of what happens if a charter school fails to show adequate improvement by the end of the reporting period. Will the district retain funds, require a corrective action plan, or other form of accountability action? Will the agreement tie the charter school's performance on these LPGTs to their overall performance for renewal and termination decisions?

The district and the charter school should also include clear expectations regarding how the charter school will report expenditures of SIA funds. How and when will the charter school submit fiscal reports? What happens if the charter school fails to expend funds according to the allowable uses and how will funds be returned to the district once the grant period has ended? How is the charter school accounting for SIA funds and are the funds easily audited?<sup>9</sup>

### **Additional Components to Consider**

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<sup>9</sup> ORS 338.095 requires public charter schools to have an annual municipal audit. All SIA funds received by the charter school should be included in this audit and reported as a separate account.

Within the district-charter agreement, districts and charter schools may want to consider a few other components:

1. Participation in Community Engagement: Is the charter school invited to fully participate in the district's community engagement work and subsequent SIA plan development or update process? Or, does the charter school complete an independent community engagement and SIA plan development process?
2. Technical Assistance and Intervention and Strengthening Program: An agreement might include a description of what happens if the charter school's data is the primary reason why a district did not meet its LPGTs. An agreement might also include a section on how the charter school is impacted if the district enters into the Intervention and Strengthening Program.
3. Summer Extension Requests: How will the summer extension requests be handled between the district and the charter school? How and by when will the charter school need to notify the district of the need to continue spending SIA dollars over the summer?

#### **Section Four: Programmatic and Financial Reporting and Auditing**

This section reiterates some of the key deadlines for reporting offered in the [Supporting Quality Implementation](#) guidance, while also providing information about reporting requirements as we shift into the 2021-23 biennium.

#### **Guide to Progress Reporting**

Beginning in January 2021 and continuing approximately each quarter thereafter, **both districts and charter schools** are required to submit programmatic and financial progress reports to ODE to monitor progress and complete spending prior to the end of the grant period.

For the current, foundational year, these reports are due on the following dates:

- January 31, 2021 (1st reporting period of July 1, 2020 - December 31, 2020);
- April 30, 2021 (2nd reporting period of January 1, 2021 - March 31, 2021); and
- August 31, 2021 (3rd reporting period of April 1, 2021 - June 30, 2021).<sup>10</sup>

The reporting dates for the 2021-23 biennium will be outlined in the grant agreement amendment that grantees receive after submitting a SIA plan update by June 30, 2021. ODE will also share reminders via Smartsheet and through the SIA messages as reporting deadlines are approaching.

Charter schools will submit their programmatic and financial information via their sponsoring district through a customized reporting dashboard on Smartsheet. For the 2020-21 school year, charter schools will either 1) have their information embedded within the main page of the district reporting dashboard, or 2) there will be a separate link to a charter school specific reporting dashboard. **For the 2021-23 biennium, charter schools, where the grant is fully**

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<sup>10</sup> The third reporting period will run through September 30, 2021 for those grant recipients who request a summer extension to spend funds through September 30, 2021 and is anticipated to be due on November 30, 2021. Charter schools applying with their sponsoring district will only be eligible for a summer extension of funds if one is requested by the district.

**administered by the district, the district will be required to report on all activities for the district and charter on the district dashboard. Charter schools, where the grant is partially administered by the district, will be required to submit their information in the separate charter school specific reporting dashboard, linked to the sponsoring district reporting dashboard.**

The reporting dashboard has three components:

1. **Strategies and Activities**, where districts and charter schools will detail their progress on planned strategies and activities and progress towards completing those activities.
2. **Tracking Expenses**, where districts and charters will share their progress on spending SIA funds during each reporting period. In the 2020-21 school year, this is where districts and charters will also report how planned spending may have shifted given the reduction in funding this year.
3. **Journaling Progress**, where districts and charters will focus on the progress markers and the kinds of changes that are unfolding or starting to unfold in the first years of implementation.

### **Guide to Annual Reporting**

SIA recipients are required by statute to review their own progress on an annual basis through a cumulative progress report and municipal audit. This requirement is for both districts and charter schools.

**Annual Progress Report:** The annual progress review will ask recipients to review their implementation efforts, progress with any local metrics that were established in the grant development process, review how their strategies worked (or didn't), and work with ODE to substantiate changes within progress markers. Districts and charter schools will report this information using their customized reporting dashboard via Smartsheet. The specific annual report questions will be added to the recipient's customized link once finalized.

The first annual progress review and report is due August 30, 2021<sup>11</sup>. This allows recipients to use the month of July to complete their annual report and the month of August to post and present their report to the board. For those recipients who request an extension to spend funds through September 30, 2021 the annual progress review and report is anticipated to be due November 30, 2021. This allows recipients to use the month of October to complete their annual report and the month of November to post and present their report to the board. The submission deadline will be finalized in the extension grant amendment.

**Annual Municipal Audit:** Under Section 15 of the Act, SIA grant recipients are required annually to conduct a financial audit of the use of grant funds in accordance with the Municipal Audit Law. Recipients are encouraged to use and integrate the financial progress reports completed through the year to inform the required annual municipal audit. The first annual municipal audit is anticipated to be due January 31, 2022. This allows recipients through

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<sup>11</sup> The deadline for the first annual progress review and report is due August 30, 2021 if the grantee has not requested a summer extension to continue spending funds through September 30, 2021.

December 31, 2021 to complete the audit and the month of January to post and present their audit to the board.

Both the annual progress report and annual municipal audit must be:

- Made available at the main office of the grant recipient and on the grant recipient's webpage;
- Presented to the governing body of the grant recipient at an open meeting with the opportunity for public comment on the results; and
- A copy of the financial audit and board meeting minutes will need to be forwarded to ODE.

ODE is also required by law to establish a procedure and conduct performance and financial audits on a random basis, or based on just cause, with rules adopted by the State Board of Education. This is a new feature for a grantmaking program at ODE and is specific to the SIA. Rulemaking and design of this process is anticipated to be complete by June 2021. A dedicated governmental auditor has been hired to support this responsibility and more information is forthcoming.