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REPORT TO THE CONGRESS

Improvement Needed In Administration Of The Federal Program Of Aid To Educationally Deprived Children In Ohio ⁸ B-164031(1)

Office of Education ²⁰
Department of Health, Education, ³³
and Welfare "

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

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DEC 28, 1970



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D C 20548

B-164031(1)

To the President of the Senate and the
Speaker of the House of Representatives

This is our report on the improvement needed in administration of the Federal program of aid to educationally deprived children in Ohio. This program is authorized by title I of the Elementary and Secondary Education Act of 1965 (20 U S C 241a) and is administered by the Office of Education, Department of Health, Education, and Welfare.

Our review was made pursuant to the Budget and Accounting Act, 1921 (31 U S C 53), and the Accounting and Auditing Act of 1950 (31 U S C 67)

Copies of this report are being sent to the Director, Office of Management and Budget, the Secretary of Health, Education, and Welfare, and the Commissioner of Education

A handwritten signature in black ink, reading "James B. Peets".

Comptroller General
of the United States

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ABBREVIATIONS

GAO	General Accounting Office
HEW	Department of Health, Education, and Welfare
LEA	local educational agency
SEA	State educational agency

D I G E S T

WHY THE REVIEW WAS MADE

The major Federal program to serve children deprived of normal educational development is authorized under title I of the Elementary and Secondary Education Act of 1965, which has been funded at about \$1 billion a year. Federal, State, and local agencies have responsibilities for administration of the program, therefore a high degree of coordination by all agencies is required.

Because of the large amount of Federal funds involved and the extent of coordination required, the General Accounting Office (GAO) reviewed the manner in which the Office of Education, Department of Health, Education, and Welfare (HEW), was administering its responsibilities under this Federal program in the State of Ohio. Ohio has received about \$33 million annually from the Federal Government under the title I program.

This report on certain areas of the administration of the title I program in Ohio is the second by GAO in a series of reports on similar reviews in several States.

FINDINGS AND CONCLUSIONS

Ohio Department of Education reports submitted to the Office of Education showed that, during the first 4 years of the program's existence in the State, an average of 200,000 children from the State's approximately 600 school districts participated in the program. According to these reports, many of the children received various educational benefits and their ability to communicate by means of oral and written language improved. (See p. 8.)

The State educational agency approved a project application by the Cleveland educational agency to use title I funds to install central kitchen facilities for cooking and storing food for subsequent delivery to 17 elementary schools and to install facilities in those schools for heating and serving meals. The Cleveland educational agency, however, had not obtained sufficient funds to fully operate the facilities when they were installed. Consequently the agency was unable, for more than a year, to provide the children in 11 of the 17 schools with the nutritious meals considered by the agency to be a major educational need.

GAO believes that the State educational agencies should ascertain that any necessary additional funding is ensured before they approve local educational agencies' applications for facilities. (See p 15)

Some equipment purchased with title I funds by Cincinnati and Cleveland was being used in the regular school program or was not being used at all. Also some equipment was bought without State approval and some was bought too late to benefit the projects.

GAO believes that the Office of Education should pay particular attention to the manner in which local educational agencies are procuring and using title I equipment. (See p 22)

The Metropolitan Summer Seminar in the Arts in Cleveland was approved by the State educational agency as a project to serve educationally deprived children. Cleveland, however, opened this project to all children who were interested. A subsequent test of 69 of the students who attended the seminar showed that only 20 had academic achievement levels that were within the criteria specified in the approved project application. (See p 10)

The Cincinnati educational agency charged about \$100,000 to the title I program for sick leave which had accrued to agency employees working in the title I program but which had not been used by them. The agency did not charge its own locally financed school program for unused sick leave of its employees. GAO questioned the allowability of such charges to the title I program, and appropriate adjustments subsequently were made. (See p 30)

Although the Ohio Bureau of Inspection and Supervision of Public Offices made audits of the title I program at the local level, those audits were not of sufficient scope to comply with the Office of Education requirements. The State educational agency has been working with the bureau to improve audit coverage. (See p 33)

RECOMMENDATIONS OR SUGGESTIONS

The Secretary of HEW should

- emphasize to the Ohio State educational agency the importance of ensuring that the title I program is conducted in accordance with approved project applications and in a manner that will result in the greatest benefit to educationally deprived children (see p. 12) and
- emphasize to all State educational agencies the importance of ensuring that, when funds other than title I funds are required to effectively implement a title I project involving major facilities, local educational agencies have made appropriate arrangements to obtain the additional funds required to enable timely implementation of the project. (See p 18)

Several additional recommendations, on the acquisition and use of equipment and on charges to the program for unused sick leave, appear on pages 29 and 31

AGENCY ACTIONS AND UNRESOLVED ISSUES

The Assistant Secretary, Comptroller, of HEW said that GAO's questions on several matters of local educational agencies' operation and management of projects were valid. He said also that the recommendations in this report would be implemented promptly. (See pp. 29, 31, and 36)

He identified Cleveland's Metropolitan Summer Seminar in the Arts and the delay in implementing the Cleveland school lunch program as matters of particular concern to HEW. He said further that both matters would be brought to the attention of Ohio's superintendent of public instruction and that instructions would be distributed to all chief State school officers on the States' responsibilities for ensuring the adequacy of financial arrangements for the conduct of title I projects. (See pp. 13 and 18)

MATTERS FOR CONSIDERATION BY THE CONGRESS

This report is furnished because of interest expressed by committees and members of the Congress in the Government's efforts to improve elementary and secondary education generally and specifically through the title I program.

CHAPTER 1

INTRODUCTION

The General Accounting Office has made a review of the manner in which the Office of Education, Department of Health, Education, and Welfare (HEW), was administering its responsibilities under the Federal program of assistance to educationally deprived children in Ohio. This program is authorized by title I of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 241a).

The act represents the largest single commitment by the Federal Government to strengthen and improve educational quality and opportunities in elementary and secondary schools across the Nation. Title I authorizes financial assistance for educational programs to meet the special educational needs of educationally deprived children living in areas having high concentrations of children from low-income families. Such areas are referred to by the Office of Education as project areas. This program has been funded at about \$1 billion annually for fiscal years 1966 through 1970. The State of Ohio has received about \$33 million annually under the title I program during these years.

Our review, which was concerned with selected aspects of the title I program, was performed at the Ohio State educational agency (SEA) and at two local educational agencies (LEAs). We did not make an overall evaluation of the administration and results of the title I program in Ohio. The scope of our review is described on page 37.

An LEA is an agency which has administrative control and direction of free public education up to and including, but not beyond, grade 12 in a county, township, independent, or other school district. We selected the Cincinnati and Cleveland LEAs for review. These LEAs received an average of \$3.1 and \$5.6 million, respectively, of program funds during each of the fiscal years 1966 through 1970--more than any other LEA in the State.

RESPONSIBILITY FOR PROGRAM ADMINISTRATION

The Office of Education is responsible for the overall administration of the program at the national level, SEAs are responsible for the administration of the program at the State level. LEAs are responsible for developing and implementing the special educational programs to be operated within their jurisdictions. Therefore the effective implementation of the title I program requires a high degree of Federal-State-local agency coordination.

As part of its responsibilities in administering the program, the Office of Education develops regulations and guidelines relating to the administration of the program and determines the maximum amounts to be allocated to eligible LEAs pursuant to a formula prescribed in title I of the act.

Any State desiring to participate in the program is required by title I of the act to submit, through its SEA, an application to the Office of Education for review and approval. In this application the SEA is required to include assurances that it will administer the program and submit reports in accordance with the provisions of the law and the Office of Education title I program regulations.

The SEAs' major responsibilities are to (1) approve project applications submitted by LEAs upon a determination that the proposed projects are designed to meet the special educational needs of educationally deprived children in school attendance areas having high concentrations of children from low-income families, (2) ensure that title I funds are utilized only for projects which have been approved by the SEAs, and (3) adopt fiscal control and fund-accounting procedures necessary to ensure proper disbursement of, and accounting for, Federal funds received from the Office of Education and, in turn, paid to the LEAs to finance the approved projects.

Title I of the act authorizes payments to a State to defray its costs of administering the title I program and providing technical assistance to the LEAs. These payments in any fiscal year may not exceed 1 percent of the total maximum grants for LEAs of the State for that year or

\$150,000, whichever is the greater. Payments to the State of Ohio for administering the program averaged \$278,000 a year for fiscal years 1966 through 1970.

The LEAs are responsible for developing and implementing projects under the title I program. These responsibilities include determining school attendance areas eligible for participation, identifying the educationally deprived children in these areas, determining the special needs of such children, submitting applications to the SEA for grants, and carrying out the projects in accordance with the approved application and applicable rules and regulations.

PROGRAM PARTICIPATION

Office of Education nationwide statistics show (1) that, in fiscal year 1966, 8,299,900 children in 17,481 school districts participated in the title I program, (2) that, in fiscal year 1967, 9,046,200 children in 16,404 school districts participated in the program, and (3) that, in fiscal year 1968, children in 15,910 school districts participated in the program--7,946,413 during the regular school year and 2,571,294 during the summer. The figures relating to the number of participating children in fiscal year 1968 cannot be combined and cannot be compared with those of prior years because some children participated in the program during both the regular school year and the summer and were included in the statistics for each. For the prior years' statistics, each participating child was counted once, regardless of whether the child participated in the program during both the regular school year and the summer.

For fiscal year 1969, the Office of Education obtained statistics on both bases. These statistics showed that children in 15,774 school districts participated in the program--7,237,547 during the regular school year and 1,844,769 during the summer and that the unduplicated count was 7,917,542 children. Such statistics are not available for fiscal year 1970.

The following statistics obtained from the SEA show the number of children who participated in the title I program in the State of Ohio for fiscal years 1966 through 1969

<u>Fiscal</u> <u>year</u>	<u>Ohio</u>	<u>LEAs</u>		
		<u>Cincinnati</u>	<u>Cleveland</u>	<u>Total</u>
1966	223,354	10,008	55,000	65,008
1967	225,625	7,457	23,373	30,830
1968	210,156	6,737	32,210	38,947
1969	166,576	6,409	36,450	42,859

CHAPTER 2

PROGRAM ADMINISTRATION

The Ohio SEA evaluation reports submitted to the Office of Education showed that from 167,000 to 226,000 children had participated in the title I program during the first 4 years of the program's existence in that State. These reports indicated that, during the 4-year period, title I financial assistance was provided to about 90 percent of the more than 600 school districts in Ohio in each year.

The SEA, in its fiscal year 1968 evaluation report issued in April 1969, stated that the most pressing educational need of children participating in the title I program was to increase the ability to communicate by means of oral and written language and that an estimated 65 percent of its title I funds had been expended on communication skills.

The evaluation report contained the general observations that the attitude and motivation of many participants for engaging in school-type activities had reportedly improved; that programs concentrated in the elementary grades, particularly grades 1 through 3, were successful more often than those spread from kindergarten to grade 12; and that many participants were improving their academic abilities, particularly in the communicative skills and mathematics-science areas.

Statistics cited in the report showed that, of about 98,000 students participating in communication skills activities during the regular school year, approximately 66 percent had increased their level of communication skills by 1.1 or more months for every month enrolled in the activities. Also, of about 78,000 summer school participants in communication skills activities (many of whom were among the participants during the regular school year), approximately 65 percent had increased their level of communication skills by 1.1 months for every month enrolled in the activities.

According to the evaluation report, the program successes most frequently mentioned by local officials were

(1) participants improved their achievement, attitude, and motivation, (2) school-community relationships improved, and (3) individual attention provided to participants increased. Also the most frequently mentioned hindrances to program successes that were listed in the report were (1) participants' irregular attendance, (2) insufficient funds, (3) shortages of teachers, and (4) lack of school-parent cooperation.

We did not make an overall evaluation of the administration and results of the title I program in Ohio to enable us to confirm the validity of the above-cited conclusions. We did note, however, a number of areas of administration in which there were opportunities for strengthening management controls. Our findings and recommendations pertaining to these matters are discussed in the following chapters of this report.

CHAPTER 3

CONDUCT OF SELECTED TITLE I PROJECTS

SERVICES FURNISHED TO CHILDREN WHO WERE NOT EDUCATIONALLY DEPRIVED

The Cleveland LEA conducted a project under the title I program entitled "Metropolitan Summer Seminar in the Arts" which was intended to serve children who were educationally deprived. (See photo on p. 14 furnished by the LEA.) In selecting the children to participate, however, the LEA opened the project to all interested children, rather than concentrated on educationally deprived children. Of 69 participating students whose academic records we examined, only 20 had academic achievement levels within the criteria specified in the approved project application. Also about 600 students, rather than the 1,500 specified in the approved application, participated in the project which was conducted at a cost of about \$120,000.

Objectives of project and problems in obtaining SEA approval

Title I regulations require that each project be designed for those educationally deprived children in the project area who have the greatest need for special educational assistance. Other educationally deprived children outside the project area may participate in the project to the extent that such participation does not dilute the overall effectiveness of the project.

The project applications submitted by the LEA to the SEA for approval stated that the project was to provide a high-quality educational program in five areas of the arts--visual arts and crafts, dance, theater, music, and television--and was to operate for an 8-week period between June 17 and August 16, 1968. The major objectives of the project were (1) to provide an opportunity for central city and suburban youth to develop individual talents, (2) to improve understanding between public and private school children through involvement in a common interest in the arts, (3) to provide opportunities for youth to improve

motivation toward school achievement, and (4) to maximize contact between cultural arts agencies and central city youths through coordinated efforts.

The LEA submitted three applications before the SEA approved the project. We were informed by an SEA official that the first two applications, submitted in February and April 1968, had been disapproved because they had provided that all children interested in the seminar could participate. According to the official, such an arrangement was not in line with the intent of the title I program which is to meet the special educational needs of educationally deprived children.

On May 13, 1968, the SEA received the third application from the LEA, which contained the same basic objectives as the first two but which defined the students who were eligible to participate as those students who were in grades 7 through 12 in schools being provided with assistance under the title I program, who showed an interest in the arts, and whose academic achievement was at least 1 year below grade level. This application was approved by the SEA on May 31, 1968.

Method in which the project actually operated and characteristics of participating students

The LEA's records showed that 593 students, rather than the 1,500 originally planned, had participated in the project. The LEA's project files contained applications of only 462 of the participating students, or 78 percent of those who attended the seminar. Of the 462 students, only 201, or 44 percent, normally attended schools in the LEA's title I project area (the area to be served by the title I program); 150, or 32 percent, normally attended schools outside the LEA's project area; and 111, or 24 percent, were from other LEAs.

We requested LEA officials to provide us with criteria for determining whether, as required by the project application, a participating student was at least 1 year below grade level. The criteria provided by the LEA consisted of the student's score on the most current standardized reading test related to the grade the student was in when he

took the test and the student's grade point average in English. We then selected 69 students from four project area schools, two schools outside the project area, and schools in an adjacent suburban LEA. These students constituted 12 percent of the students who attended the seminar. We supplied the names of these students to LEA officials who made the determination of each student's educational level.

On the basis of these determinations, 49, or 71 percent, of the selected students were not 1 year below their normal grade level.

LEA officials stated that the students' participation was strictly on a voluntary basis and that the only criteria for selecting the students was the requirement that they show an interest in the arts. These officials stated also that, if more time had been available between the date of approval of the project application and the scheduled start of the project, the LEA probably would have canvassed the title I schools first and then considered other schools and that greater student participation could have been obtained.

As previously noted, the SEA had not approved the project until a third application was submitted, because the criteria for student selection included in the prior applications would have allowed practically any student to participate, rather than concentrated on the educationally deprived.

Recommendation to the Secretary of
Health, Education, and Welfare

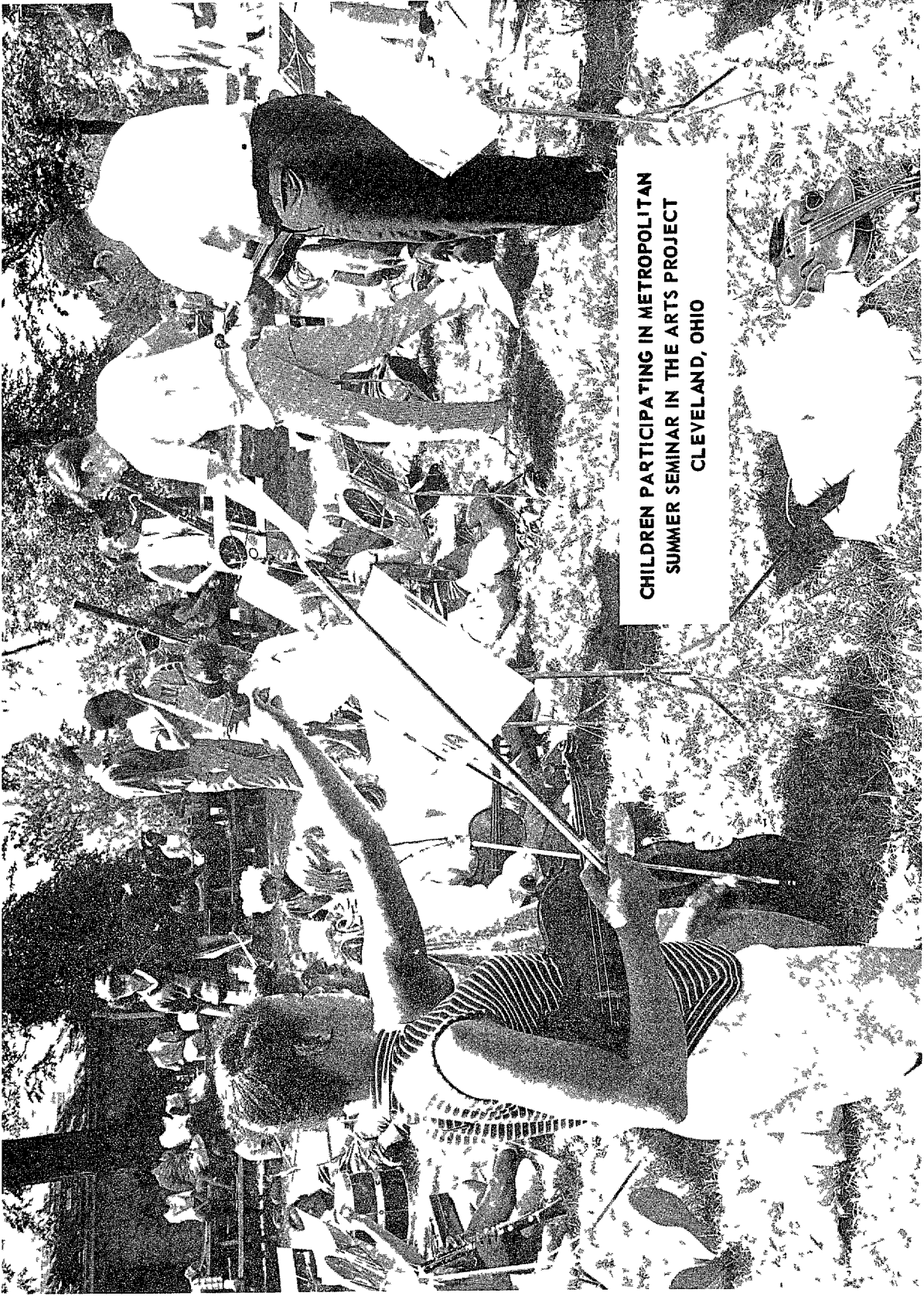
In view of the participation of students other than educationally deprived students in a title I project, contrary to the approved project application, we recommend that the Secretary of HEW emphasize to the Ohio SEA the importance of ensuring that the title I program is conducted in accordance with approved project applications and in a manner that will result in the greatest benefit to educationally deprived children.

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HEW's comments on our draft report were furnished by the Assistant Secretary, Comptroller, in a letter dated October 8, 1970. (See app. I.)

The Assistant Secretary stated that the Department was especially concerned that the Cleveland LEA had chosen participants for the Metropolitan Summer Seminar in the Arts in substantial disregard of the basic selection criteria finally approved by the SEA. He noted that the SEA had rightly rejected the project application twice, because the LEA's proposed selection criteria would have opened enrollment to nearly all interested children, rather than limited participation to the educationally deprived children for whom all title I projects must be designed and operated.

The Assistant Secretary said that the Office of Education, in a letter to the Ohio superintendent of public instruction, would cite the nonadherence to an approved project requirement as indicating a clear need for strengthened SEA surveillance of LEA project operations, especially where the nature of a project, or its preapproval history, suggests that some problem of strict adherence to approved project terms might arise.



**CHILDREN PARTICIPATING IN METROPOLITAN
SUMMER SEMINAR IN THE ARTS PROJECT
CLEVELAND, OHIO**

DELAY IN IMPLEMENTING PROJECT PLANS
TO HELP EDUCATIONALLY DEPRIVED CHILDREN

The SEA approved a project application by the Cleveland LEA to use title I funds to install central kitchen facilities for cooking and storing food for subsequent delivery to 17 elementary schools and to install facilities in these schools for heating and serving meals. (See photos on pp. 19, 20 and 21 furnished by the LEA.) Because the LEA did not obtain sufficient funds to fully operate the facilities when they were installed, however, the LEA was unable, for more than a year, to provide the children in 11 of the 17 schools with the nutritious meals which it considered to be a major educational need.

Objectives of the project and
initial plans for operation

The SEA approved an elementary school food project in April 1966 that had as its objectives (1) improving educational achievement by improving nutrition of disadvantaged children, (2) providing an effective means for preparing and serving food in schools that were located in areas having high concentrations of children from low-income families, and (3) developing a parent education program designed to increase the competence of parents in purchasing, planning, and preparing nutritious meals. A central kitchen was to be established where meals could be cooked, frozen, and stored for weekly delivery to 17 elementary schools. Each of these schools was to be equipped with refrigeration units and reconstituting ovens for storing and heating the meals before serving them to a total of approximately 10,000 children a day.

In commenting in its project application on the need for food services, the LEA stated that there was wide agreement that the satisfaction of the basic need for food was necessary before children could become concerned with school and that proper nutrition was a major educational need of the children in the LEA. The LEA stated also that testimony before the U.S. Civil Rights Commission in Cleveland repeatedly had emphasized the fact that a critical need existed to feed children before educational experience could become meaningful. The LEA stated further that experiences

gained in such programs as Head Start, Preschool, and Community Action for Youth indicated an increasing need to improve nutritional levels of children before they could derive benefits under special educational programs.

Also we were informed by an LEA official that the LEA had no facilities for serving lunches to children in the elementary schools. He said that children who could afford to do so brought bag lunches from home and ate in the classroom, but he estimated that about one half of the children in the title I schools had no lunch at all.

In its initial project application, the LEA requested about \$454,000, primarily to cover equipment costs and some personnel costs. The LEA stated that funds to operate the project would be requested at a later date. In its fiscal year 1967 application, the LEA requested an additional \$55,000 to be used primarily for the installation of the equipment. In this application, the LEA stated that title I funds would not be requested for the operation of the project until all other sources of funding had been explored. Of the total funds provided, about \$403,000 actually was expended.

Problems in obtaining operating funds that prevented full implementation of the project

As stated previously, in its 1967 application the LEA stated that it would seek sources other than title I for funding the operation of the project. An LEA official informed us that it was the LEA's intent to use National School Lunch Program funds supplemented by funds from other sources, including the county welfare department or the Office of Economic Opportunity. He stated that the county welfare department had previously assisted financially in serving lunches at the secondary school level and that it was assumed that similar assistance could be provided at the elementary school level.

In February 1967 the LEA submitted an application to the Greater Cleveland Council for Economic Opportunity requesting that funds of about \$688,000 be obtained from the Office of Economic Opportunity. We were informed by an LEA official that the application had been disapproved several

months after it had been submitted because of a lack of funds and that the LEA had been unable to obtain funds from other sources.

The LEA's title I administrator stated that the title I lunch project became operational in six schools in February 1969, about 2 years later than was expected by the LEA. He said that problems in obtaining and preparing suitable facilities for the central kitchen contributed to the delay. He also told us that the funds for the lunch project at these six schools were made available under the National School Lunch Program and the Federal Follow Through Program and by the State of Ohio and the city of Cleveland and that at that time the LEA was negotiating with county welfare officials to provide additional funds to operate the project in the other schools.

We were informed, however, that the funds necessary to fully implement the lunch project were made available in April 1970 as a result of an increase in Federal funds from the National School Lunch Program.

Conclusion

The LEA was not able to obtain sufficient funds to fully operate the project and to feed the intended number of children until over a year after the facilities were installed. Therefore these children were denied those meals which the LEA considered necessary for the children to derive benefits under other special educational projects. We were informed by an LEA official that, during the period in which the food project was being developed, the children continued to obtain lunch in the same manner as they had at the time the project application was submitted, i.e., some children brought lunch from home but that about one half of the children in title I schools had no lunch at all.

Similar problems may arise in the various States in implementing title I projects involving the financing of costs of major facilities. Therefore we believe that SEA officials, before approving LEA project applications for the cost of facilities which will require additional funds to accomplish the project objectives, should satisfy themselves that adequate arrangements have been made by the LEA

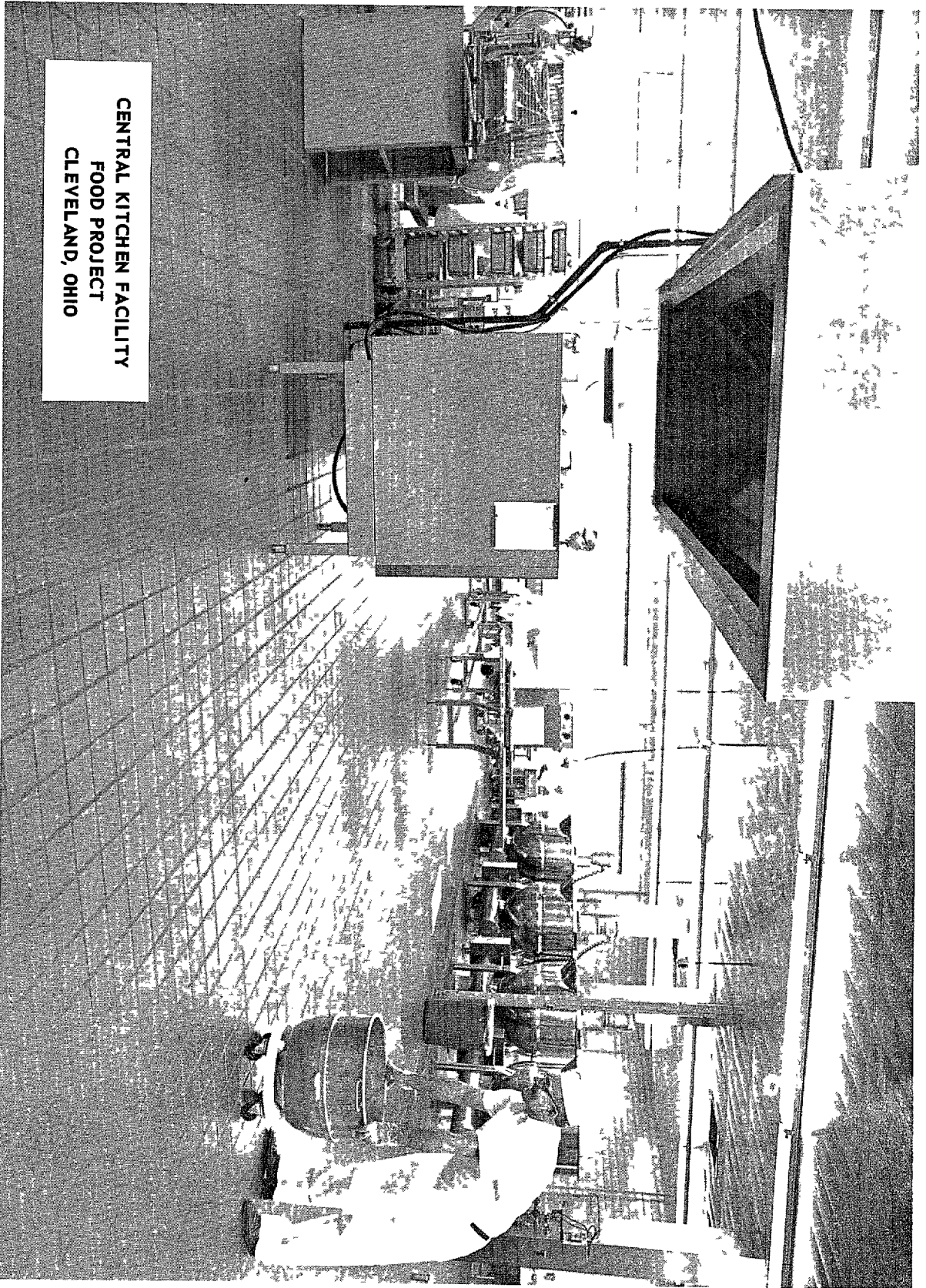
to obtain the additional funds required. In our opinion such action will help ensure that a project to help educationally deprived children will be timely and effectively implemented.

Recommendation to the Secretary
of Health, Education, and Welfare

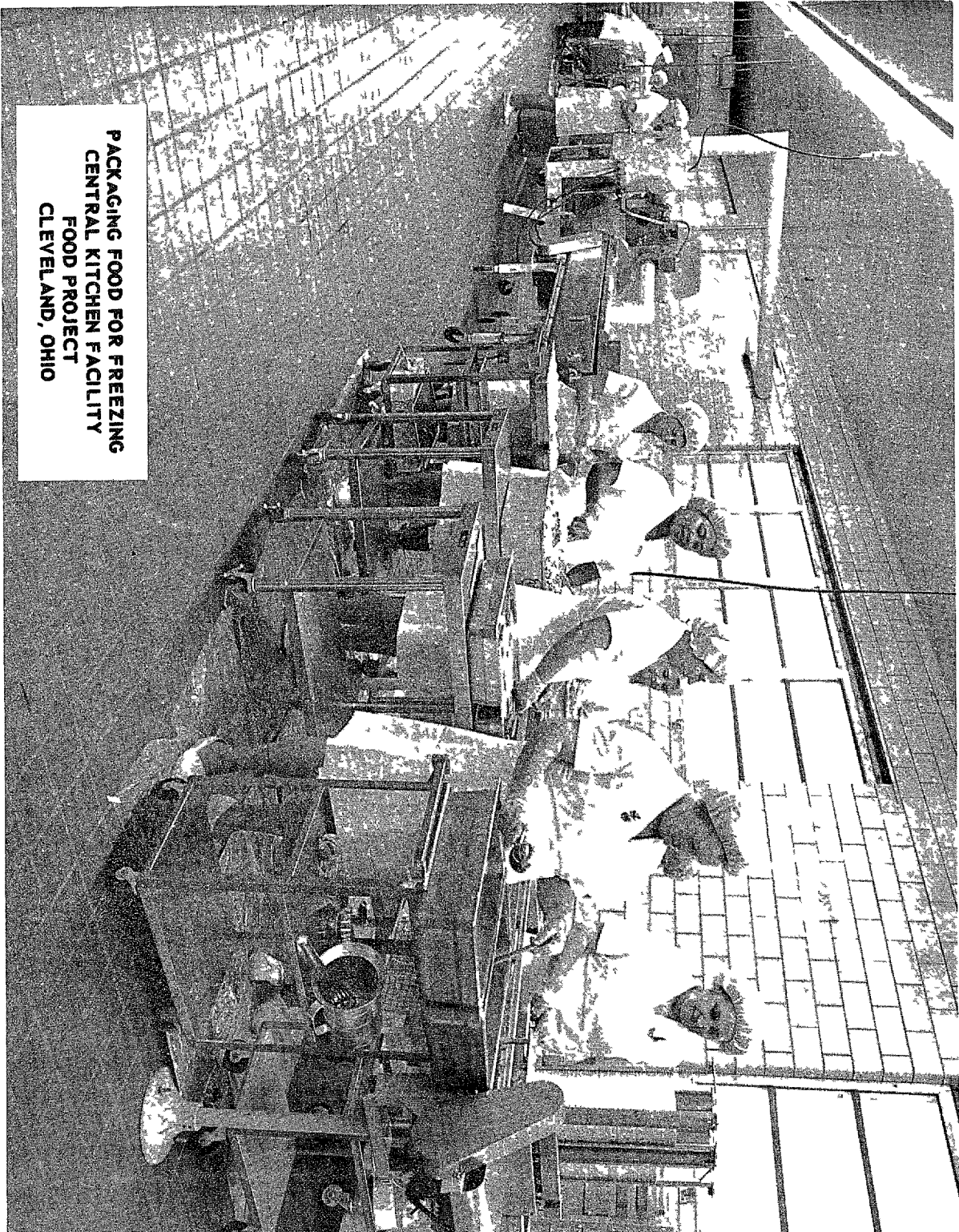
We recommend that the Secretary of HEW emphasize to all SEAs the importance of ensuring that, when funds other than title I funds are required to effectively implement a title I project involving major facilities, the LEAs have made appropriate arrangements to obtain the additional funds required to enable timely implementation of the project.

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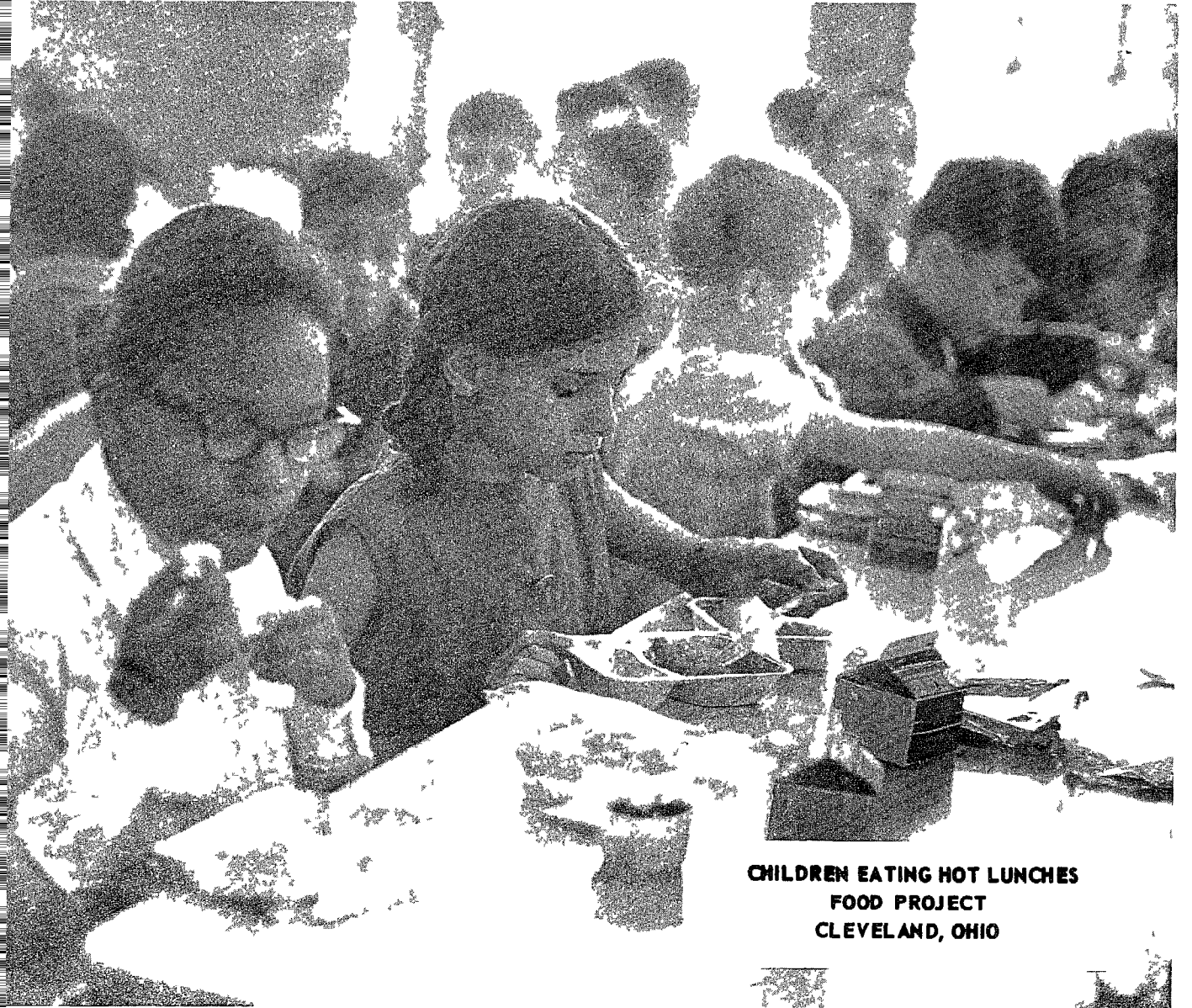
The Assistant Secretary stated that our finding concerning implementation of the school lunch project was of major importance to the Department. He said that, before providing title I funds for major acquisition of facilities or equipment for the operation of which funds from other sources were necessary, the SEA concerned had a responsibility to assure itself that the applicant LEA had completed adequate binding arrangements to obtain those other funds at the times and in the amounts needed for timely and effective project implementation. He stated that the Office of Education would bring this matter of SEA's responsibility directly to the attention of the Ohio superintendent of public instruction in the specific context of the Cleveland school lunch project and that a title I program guide would be distributed to all chief state school officers, emphasizing the necessity for positive action by each SEA to verify the actual availability of all non-title-I funds required for timely and effective operation of any proposed project involving title-I-funded acquisition of facilities or equipment.



**CENTRAL KITCHEN FACILITY
FOOD PROJECT
CLEVELAND, OHIO**



**PACKAGING FOOD FOR FREEZING
CENTRAL KITCHEN FACILITY
FOOD PROJECT
CLEVELAND, OHIO**



**CHILDREN EATING HOT LUNCHES
FOOD PROJECT
CLEVELAND, OHIO**

CHAPTER 4

EQUIPMENT PURCHASED WITH TITLE I PROGRAM FUNDS

SEA records show that equipment costing about \$12.3 million was procured under the title I program by all LEAs in Ohio during fiscal years 1966 through 1968. We reviewed the procurement and utilization of such equipment at the Cincinnati and Cleveland LEAs which had expended about \$2.3 million during the aforementioned 3-year period. Our review showed that certain equipment purchased with title I funds was being used in the regular school program, some equipment was not being used at all, certain equipment and supplies had been purchased too late to be of benefit to the projects for which the funds had been made available, and some equipment and supplies had been purchased without the required SEA approval. These matters are discussed in this chapter.

TYPEWRITERS AND RELATED EQUIPMENT USED FOR NON-TITLE-I PURPOSES

One of the major title I projects initiated by the Cincinnati LEA during the first year of the title I program was entitled "Intensification of Remedial, Enrichment and Personnel Services in Primary Target Secondary Schools." This project was to be conducted in four secondary schools in the project area. The LEA's approved project application for each of the first 3 years of the program gave no indication that typing classes were to be conducted under this project. We noted that expenditures incurred under this project included (1) about \$40,000 for 150 electric typewriters, (2) about \$8,500 for 150 typing chairs and tables, and (3) about \$57,000 for remodeling at one secondary school, part of which was for providing space for a typing classroom.

Office of Education guidelines require that title I funds be used in accordance with approved project budgets and for the purposes for which the projects have been approved. In addition, a grantee is required to sign a statement of assurances, as the LEA did in this case, that it

will use title I funds only for the purposes for which they are granted.

The LEA distributed the 150 electric typewriters and related typing tables and chairs to four secondary schools (one senior high school and three junior high schools) which were in its title I project area. The electric typewriters replaced existing manual typewriters in typing classes in three of the schools. The remaining school, a junior high school, previously had no typing classes. The following disposition was made of the manual typewriters when the title I electric typewriters were received.

1. When the senior high school received 45 title I electric typewriters, 55 manual typewriters were transferred: five to a title I junior high school and 50 to a non-title-I junior high school.
2. One of the junior high schools received 35 title I electric typewriters and then transferred its 35 manual typewriters to a non-title-I junior high school.
3. Another junior high school received 35 title I electric typewriters. The school's 35 manual typewriters were used temporarily in title I activities and then transferred to a non-title-I junior high school.

As a result of our inquiry into the actual use of the electric typewriters, we were informed by LEA officials that the typewriters never had been used in a specific title I project during fiscal years 1966 through 1968. In addition, they said that typing classes had been conducted at the four schools and that all students had been considered eligible if they elected to take typing classes. The salaries of the typing instructors were paid out of local funds

We asked LEA officials why the cost of the typewriters and related equipment had been charged to the title I program when the project application had not indicated a need for typewriters. LEA officials informed us that typewriters had not been included in the application through an oversight and that, as a result of our bringing this matter to

their attention, the LEA had modified its project application in the third year of the program to include the typing activity using the electric typewriters previously purchased with title I funds. The SEA subsequently approved the use of the typewriters on the basis of the LEA's addendum to its fiscal year 1968 project.

Also we questioned the use of the typewriters in typing classes that were open to all students, rather than in typing classes for educationally deprived students--the intended recipients of title I benefits. The superintendent of the LEA stated that, even though the typing classes were open to all students, there was a 50-50 chance that educationally deprived children would use the typewriters.

We found that, during the regular 1969-70 school term, the typing classes still were open to all interested students at the four schools that received the title I typewriters. The electric typewriters at the senior high school, however, were used in a title I program for educationally deprived children during the summer of 1969.

We discussed the acquisition and utilization of the typewriters with Office of Education officials who informed us that it was not permissible to approve a title I project activity after the expiration of the period for which the overall project had been approved. They also expressed the opinion that the LEA's use of typewriters in this instance had been for the benefit of the school system as a whole, since the typing classes were open to all students, rather than limited to educationally deprived children.

We believe that all activities that an LEA contemplates carrying out under a title I project should be identified in the project application submitted to the SEA so that the SEA's approval of the application would be made only after it was satisfied that such activities were designed for the benefit of educationally deprived children.

ACTION TAKEN TO UTILIZE IDLE TITLE I EQUIPMENT

At the Cleveland LEA we identified 286 units of audio-visual equipment which had been acquired with title I funds at a cost of approximately \$31,000 and which was in storage

at the LEA's audio-visual-equipment center. The 286 units included 145 filmstrip projectors, 54 copy machines, and 19 motion-picture projectors purchased under a project entitled "Curriculum Enrichment for Title I Projects"; 38 tape recorders purchased under a project entitled "Improvement of Instruction for Slow Learners"; and 30 overhead projectors purchased under a project entitled "Staff Development Services." In each instance, a need for this equipment was indicated in the approved project application.

The supervisor of the LEA's audio-visual-equipment center informed us that this equipment originally had been assigned to projects that were later canceled or consolidated with other projects, which eliminated the need for some of the equipment previously procured. He stated also that he had not been informed of any plans for utilizing this equipment in the future nor had he been given any instructions on disposing of it.

After we informed officials of the SEA and the LEA that a substantial amount of equipment was not being used, LEA officials agreed to take corrective action as warranted. We were subsequently informed by an LEA official that the equipment in question had been put into use in either title I projects or State-funded projects for disadvantaged pupils. This latter use of title I equipment is allowable under Office of Education guidelines.

PURCHASES OF EQUIPMENT AND SUPPLIES
THAT DID NOT BENEFIT THE PROJECTS
UNDER WHICH FUNDS WERE MADE AVAILABLE

The title I regulations provide that program funds may be obligated through the month of August following the close of the fiscal year in which such funds were made available for use by LEAs for projects approved during the fiscal year. Office of Education guidelines provide that obligating documents may be issued in July and August following the close of the fiscal year in which a project was approved, if the services and supplies being purchased are needed for project purposes prior to August 31 and are charged to the appropriation for the fiscal year in which the project was approved.

In our review of the acquisition of equipment by the Cincinnati and Cleveland LEAs under title I projects, we identified certain purchases that had been improperly charged to the appropriation for the fiscal year in which the projects were approved. In several instances purchase orders were issued during the closing weeks of the project year--some on the last day--and the orders were filled after the end of the project year. Such transactions are contrary to program criteria, since the equipment and supplies ordered could not benefit the project under which they were ordered. In another instance, a contract was awarded after the last day on which such obligations could be incurred. These transactions are summarized below.

Cincinnati LEA

On the last day of a project year, 11 purchase orders were issued for items costing \$22,224. About \$5,000 related to such items as a video recorder, camera, and related equipment and \$17,218 was for record albums, books, and filmstrips. The equipment and instructional supplies were received from 1 to 4 months after completion of the project year.

Cleveland LEA

1. Purchase orders were issued during the last 2 weeks of a project year for 30 tape recorders, 30 overhead projectors, and 30 group-listening stations at a total cost of \$7,565. This equipment was received over a month after the end of the project year.
2. Purchase orders were issued also during the last 2 weeks of a project year for various types of instructional materials costing \$17,480. The first of these materials was received about 2 months after the close of the project year, and the last of the materials was received about 5 months after the close of the project year.
3. A purchase order was issued on the last day of a project year for 67 tape recorders at a cost of \$9,152. The equipment was received 1 month later.
4. Bids were solicited about 2 weeks before the end of a project year for labor, materials, tools, and appliances to complete work on a title I project at various locations. The contract, in the amount of \$25,740, was not awarded until 2 weeks after the end of the project year.
5. A contract for equipment costing \$35,920 was awarded during the last 2 weeks of a project year. The contract called for the delivery of two kettles and two steamers costing \$5,920 and provided for an allowance of \$30,000 for portable equipment which was to be determined at a later date. Approximately 7 months after the end of the project year, a change order to the contract was issued deleting the kettles and steamers and adding automatic food processing and freezing equipment costing \$8,085. Additional kitchen equipment was ordered 3 months later. We discussed this contract with the SEA which held that, because of the issuance of the change order and the lack of specificity in the contract, a valid obligation did not exist at the close of the project year.

Our findings were brought to the attention of both LEA and SEA officials. The SEA subsequently disallowed all of these purchases, and the LEAs refunded about \$118,000 to the SEA for credit to the title I program.

EQUIPMENT AND SUPPLIES PROCURED
WITHOUT SEA APPROVAL

The Cleveland LEA purchased equipment and supplies at a cost of about \$20,000 that were not provided for in the approved title I project application, thus title I funds were expended without the required approval of the SEA.

Our review of expenditures relating to an elementary school food-service project showed that the LEA had purchased a 1-year supply of liquid nitrogen at a cost of \$15,000 and two station wagons at a total cost of \$5,025. Neither of these items was included in the approved project application. We brought these purchases to the attention of the SEA which subsequently took action to recover the \$20,025.

CONCLUSION

Certain equipment purchased with title I funds was being used for non-title-I purposes, some equipment was not being used at all, certain equipment was purchased too late to be of benefit to the projects under which funds were made available, and some equipment was purchased without the required SEA approval. In view of the limited funds available for carrying out the title I program, we believe that the Office of Education in discharging its administrative responsibilities under the program should pay particular attention to the manner in which LEAs are procuring and utilizing title I equipment.

RECOMMENDATIONS TO THE SECRETARY OF
HEALTH, EDUCATION, AND WELFARE

We recommend that the Secretary of HEW emphasize to the Ohio SEA the importance of requiring LEAs to (1) identify in each project application submitted for SEA approval all activities that the LEAs contemplate carrying out under the project, to enable the SEA to properly assess equipment needs, (2) design such activities for the benefit of educationally deprived children, rather than for all children in the school system, (3) limit the procurement of equipment and supplies to items that will be received in time to be of benefit to the projects under which funds are made available, and (4) be alert to opportunities for effective and authorized utilization of title I equipment which becomes idle for various reasons.

We recommend also that the Secretary of HEW review the facts relating to the procurement of electric typewriters by the Cincinnati LEA and, to the extent warranted, effect recoveries of title I funds deemed to have been expended in an unauthorized manner.

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The Assistant Secretary stated that the Office of Education would, by letter to the Ohio superintendent of public instruction, emphasize the SEA's responsibility for positive and continuing action to ensure that the LEAs thoroughly understand all Federal and State regulations and policies pertinent to the acquisition and use of equipment purchased with title I funds. He said that the letter would emphasize also the need for the SEA to discharge its responsibility through closer scrutiny of all planning, operational, and fiscal aspects of projects involving substantial acquisition of equipment.

He also advised us that the use of electric typewriters acquired with title I funds was under study by the Office of Education to determine the extent of LEA and SEA noncompliance with title I regulations and the amount of funds which may be subject to recovery and that the Office of Education personnel planned to meet with SEA and LEA officials to resolve the matter and to emphasize the need for positive action to preclude similar problems in the future.

CHAPTER 5

CHARGES FOR UNUSED SICK LEAVE

The Cincinnati LEA charged about \$100,000 to the title I program during the first 2 years of the program for sick leave which had accrued to LEA employees working in the title I program but which had not been used by them. Because the LEA did not charge its locally financed school program for unused sick leave earned by its employees while working on such programs, we questioned the allowability of such charges to the title I program. We discussed these charges with SEA officials who subsequently required the LEA to credit the title I program for the charges.

LEA officials informed us that, although accrued sick leave normally was not recorded on the financial records as a liability, it was charged to the title I program on the assumption that sometime in the future the title I program might cease. They stated that, if this were to happen, many of the employees currently working in the title I program probably would be transferred to programs financed from State and local funds and that the sick leave accrued under the title I program would have to be charged against the LEA's General Fund, when and if the leave was used. It was the opinion of the LEA officials that the charges for accrued sick leave were allowable, since the leave had been earned while the employees were working on title I projects. They stated also that, since the provision for accrued sick leave had been included in project applications approved by the SEA, the cost of the leave should have been an allowable expense under the program.

Sick leave was included in the project application budget, but it was included in fringe benefits and was not specifically identified. In this respect the SEA title I director informed us that he had been unaware that the LEA had included charges for sick leave in its cost reports. He said, however, that he was of the opinion that such charges were not allowable under the title I program and that the accrued sick leave would be charged against funds provided under the State's Foundation Program if the title I program were to cease. The "Foundation Program" is the name given to the formula enacted into law by the

General Assembly of the State of Ohio for use in distributing State funds to aid in the operation of Ohio's public schools. In computing the amount of money each LEA receives under this program, a provision is made for sick leave.

Title I regulations include, as allowable expenditures, salaries, wages, and other personal service costs of permanent and temporary LEA staff employees for time spent on activities directly related to the title I program, including the cost of regular contributions of employers to retirement, workmen's compensation, and welfare funds and payments for leave earned with respect to such services.

With respect to charges for sick leave under the title I program, we were informed by an Office of Education official and by an HEW attorney that, under title I regulations, sick leave may be charged to the title I program in accordance with the normal leave policy used by the LEA for its own employees; or, in the absence of an LEA policy, in accordance with the policy of the related political subdivision; or, if there is a governing State law, in accordance with that law. These officials stated that, since the LEA did not charge its own program for unused sick leave, such a charge to the title I program was not allowable.

RECOMMENDATION TO THE SECRETARY
OF HEALTH, EDUCATION, AND WELFARE

We recommend that, in view of the apparent misunderstanding on the part of the Cincinnati LEA officials of the Office of Education's regulation pertaining to the allowability of charges for sick leave under the title I program and since such misunderstandings may exist at other LEAs, the Secretary provide appropriate clarification of this regulation to all SEAs and LEAs.

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The Assistant Secretary stated that title I regulations dealing with the allowability of the cost of payments for leave earned by SEA and LEA personnel providing personal services to the title I program would be amended to emphasize that, although otherwise allowable salary, wage, and other personal service costs are valid charges to title I,

the claiming of such costs in every case must be consistent with the local or State policy, statute, or regulation controlling the charging of such costs to local or State funds for non-Federally funded programs or projects.

CHAPTER 6

AUDITS OF TITLE I PROGRAM ACTIVITIES

The title I regulations provide that all expenditures by LEAs or SEAs be audited either by State auditors or by other appropriate auditors. Office of Education guidelines, in expanding on this subject, provide that such audits may be conducted as part of local school audit procedures prescribed by State laws or regulations. The guidelines provide also that programs for audits at LEAs be developed in accordance with generally accepted auditing standards with due consideration for Federal policies governing the use of grant funds, as well as for State or local policies and procedures.

The guidelines point out that effective standards for local audits related to specific programs should include, as a minimum:

1. Sufficient information for the local auditor regarding the requirements and limitations of the program to enable him to certify as to the eligibility of the expenditures reported.
2. Specific information in the audit report sufficient to permit reconciliation with amounts shown on the records in the State office and assurance that such reconciliation is actually made.
3. Assurance that exceptions reported by the auditor will be brought to the attention of officials in the State office responsible for the operation of the program and that appropriate adjustments or other administrative actions will be taken by such officials.

The guidelines provide further that it is the responsibility of the SEA to ensure that audits of LEA expenditures conform to State laws and practices and are adequate in terms of the standards and conditions described in the guidelines, whether the audits are conducted by the State agency or by outside auditors.

SEA EFFORTS TO IMPROVE AUDIT COVERAGE

The audit coverage of the title I program in Ohio, made at the LEA level by the State bureau of inspection and supervision of public offices, was not of the scope necessary to comply with the audit requirements set forth in the title I guidelines.

The State audits originally consisted primarily of verifying that supporting documents existed for all cash receipts and expenditures by the LEA. They did not comply with such requirements as certification of the eligibility of reported expenditures; verification of the correctness of prorations of costs, such as salaries and travel expenses; and examinations into the propriety of equipment purchases made with title I funds.

The SEA title I administrator informed us that, under Ohio law, the bureau of inspection and supervision of public offices within the office of the Ohio auditor of State was the only agency in the State empowered to audit LEAs.

The administrator informed us also that the SEA had requested the bureau of inspection to furnish it with copies of all audit reports on title I projects but that very little could be determined about the management of these projects from the reports because they consisted of only a verification of the cash receipts and expenditures and an analysis of the cash balance of each project.

He said that, in an attempt to get the bureau into the management aspects of an LEA's title I program, the SEA had held several meetings with officials of the bureau to discuss audit procedural problems connected with the audit of Federal funds. As a result of these meetings, the bureau agreed to change the certification to be signed by the State examiners to cover management, as well as fiscal aspects, of the title I program, including a determination of whether title I projects had been conducted in accordance with the applicable Federal guidelines and regulations.

The administrator stated, however, that as of March 1970 no audits had been completed under the broadened procedures. Accordingly, at the time we completed our

fieldwork, we were unable to evaluate the effectiveness of these procedures.

The administrator also informed us that, when he had attempted to have improved audits made, he had attempted also to have better use made of the audit reports on the cash-receipts-and-disbursements basis by comparing the reported amounts with the approved budget and the final cost reports submitted by the LEAs. On the basis of this comparison, he said, the SEA decided whether field visits to the LEAs would be warranted to resolve any discrepancies.

HEW AUDITS AND STUDIES
TO IMPROVE AUDIT COVERAGE

Audits of the title I program for HEW are made by the HEW Audit Agency which, as of June 1970, had issued 43 reports on the program and had 19 additional reviews in process.

According to the Audit Agency's guide for the audit of the title I program, the primary objectives of these audits are to determine whether (1) administrative and financial controls are adequate to provide reliable reports for management, evaluation, and decisions, (2) expenditures were made in accordance with applicable Federal and State regulations, and (3) projects were conducted in an economical and efficient manner and in compliance with the requirements of applicable laws and regulations and the approved State application.

The Audit Agency is involved in an HEW-wide program which is designed to improve intergovernmental audit cooperation and which is focused on encouraging the States and local governments to assume an increased portion of the audit function and to avoid duplication of effort for programs involving Federal funds. Under this program the Audit Agency has encouraged State audit agency officials to improve their capabilities to the point where they can and will effectively cover certain HEW programs using guidelines developed by the Audit Agency. We were informed by Audit Agency personnel that these guidelines would include an audit guide for use by State, local, and public accountants involved in audits of the title I program.

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The Assistant Secretary stated that, in the course of the HEW Audit Agency's next scheduled audit of Ohio's title I program, particular attention would be paid to assessing the effectiveness of the SEA's efforts to improve the scope of State-level audits. HEW plans to issue, in the near future, a comprehensive title I audit guide for use by State and local auditors and by independent public accountants.

CHAPTER 7

SCOPE OF REVIEW

Our review was conducted at the LEAs in Cleveland and Cincinnati, Ohio, at the SEA in Columbus, Ohio; and at the Office of Education headquarters in Washington, D.C.

We examined applicable legislation and related legislative documents, Federal regulations, Office of Education program policies and directives, project applications, reports, and other pertinent documents relating to the title I program. We interviewed personnel having responsibilities under the program at all the above-mentioned locations.

Our review was directed primarily toward an examination into (1) the conduct of selected projects, (2) the allowability of charges to the program, (3) the justification for and utilization of equipment purchased under the program, and (4) the audit coverage.

APPENDIXES



DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
WASHINGTON D C 20201

OFFICE OF THE SECRETARY

OCT 8 1970

Mr. Philip Charam
Associate Director
U.S. General Accounting Office
Washington, D.C. 20548

Dear Mr Charam,

The Secretary has asked that I reply to your letter of July 10, 1970, with which you forwarded the draft report of the General Accounting Office review of Office of Education administration of the Title I, Elementary and Secondary Education Act program in the State of Ohio. We appreciate the opportunity to review and comment on the findings and recommendations

The findings clearly identify certain weaknesses in Title I program administration at the State educational agency level and validly question several matters of project operation and management by the local educational agencies whose activities were reviewed. The recommendations offered are well calculated to produce needed remedial actions, and they will be implemented promptly by the Office of Education

Detailed comments on the findings, together with statements of actions to be taken to implement the related recommendations, are set forth in the enclosure hereto. They are the product of review, by cognizant Departmental and Office of Education staff, of your report and the responses thereto submitted by the State and local educational agencies concerned

Sincerely yours,

A handwritten signature in dark ink, appearing to read "J. B. Cardwell".

James B Cardwell
Assistant Secretary, Comptroller

Enclosure

Comments Pertinent to Draft of Report to The Congress of the United States
by The Comptroller General of the United States on
Administration of Certain Aspects of Federal Program
of Assistance to Educationally Deprived Children in Ohio

One matter of special concern is the finding that the Cleveland local educational agency (LEA) chose participants for an extensive summer project in substantial disregard of the basic selection criteria finally approved by the State educational agency (SEA). We note that the SEA rightly rejected the project application twice, because the LEA's proposed selection criteria would have opened enrollment to nearly all interested children, rather than limiting participation to the educationally deprived children for whom all Title I projects must be designed and operated. In consequence of the LEA's violation of approved project terms, far less than half of the participants were educationally deprived children whose special educational needs the project was intended to meet.

The Office of Education, in a letter to the Ohio Superintendent of Public Instruction, will cite this instance as indicating a clear need for strengthened SEA surveillance of LEA project operations, especially where the nature of a project, or its pre-approval history, suggests that some problem of strict adherence to approved project terms may arise.

A second matter of major importance is the finding that, due to lack of essential non-Federal operating funds, a delay in excess of one year ensued in fully implementing a school lunch project for which nearly \$500,000 in Title I funds already had been spent by the Cleveland LEA to acquire and install kitchen, food storage and meal service facilities and equipment.

Your report suggests that the Ohio SEA, prior to approving this project for Title I funding, failed to verify the LEA's assumptions and expectations as to availability of the operating funds without which the acquired facilities and equipment could not effectively be utilized. We agree that, before providing Title I funds for major acquisition of facilities or equipment for the operation of which funds from other sources are necessary, the SEA concerned has a responsibility to assure itself that the applicant LEA has completed adequate and binding arrangements to obtain those other funds at the times and in the amounts needed for timely and effective project implementation.

The Office of Education will bring this matter of SEA responsibility directly to the attention of the Ohio Superintendent of Public Instruction in the specific context of the Cleveland school lunch project. Additionally, a Title I, ESEA Program Guide will be distributed to all Chief State School Officers, emphasizing the necessity for positive action by each SEA to verify the actual availability of all non-Title I funds required for timely and effective operation of any proposed project involving Title I - funded acquisition of facilities or equipment.

The several other findings related to LEA procurement and use of equipment purchased with Title I funds indicate a need for increased attention by the Ohio SEA to this important aspect of program administration and supervision. We note that, prior to completion of your review activities, the SEA disallowed, as charges to Title I funds, LEA equipment purchases amounting to about \$138,000, because the purchases were not contemplated by the scope of the project as approved or were not made in time to allow for effective utilization of the equipment items in the projects in connection with which they were procured. This prompt action by the SEA, based on evidence developed by your review, demonstrates that agency's acknowledgment and acceptance of its responsibility to assure that all equipment purchases charged to Title I funds are made in full compliance with established policies and procedures.

A letter from the Office of Education to the Superintendent of Public Instruction will stress the need for increased effort by the SEA to discharge that responsibility in the regular course of business, through closer scrutiny of all planning, operational and fiscal aspects of projects involving substantial acquisition of equipment. The same letter will underscore the SEA's responsibility for positive and continuing action to assure thorough LEA understanding of all Federal and State regulations and policies pertinent to acquisition and use of equipment purchased with Title I funds.

The specific matter of procurement and use of electric typewriters and related facilities and equipment by the Cincinnati LEA currently is under study by the Office of Education, to determine the extent of SEA and LEA noncompliance with Title I regulations and the amount of Title I funds which may be subject to recovery. Information supplemental to that contained in your report has been furnished by the SEA and by the Cincinnati LEA in the course of commenting upon that report. Title I program personnel from the Office of Education shortly will meet with SEA and LEA officials in order to resolve this matter and to impress upon those officials the need for positive action to preclude similar problems in the future.

With regard to the finding that the Cincinnati LEA erroneously charged to Title I funds the value of unused sick leave accrued by certain of its employees, we note that the SEA already has disallowed the charge and has credited the amount thereof to the Federal account. We note also that the error apparently stemmed primarily from a lack of clear understanding, on the part of LEA officials, of the operation and effect of a State statute providing for certain types of financial assistance to Ohio's LEAs, and only secondarily from any LEA misunderstanding of the pertinent Federal regulation.

The Office of Education presently is revising the Federal regulations for the Title I, ESEA program, principally to incorporate recent legislative

changes That revision will include amendment of the regulatory section dealing, inter alia, with allowability of the cost of payments for leave earned by SEA and LEA personnel providing personal services to the Title I program. The amended language will emphasize the fact that, while otherwise allowable salary, wage and other personal service costs basically are valid charges to Title I funds, the claiming of such costs in every case must be consistent with the local or State policy, statute or regulation controlling the charging of such costs to local or State funds in connection with non-Federally funded programs or projects.

With respect to State-initiated audits of Title I activities, your report indicates that the Ohio SEA has taken positive action both to assure that the scope of future audits conforms to Federal requirements and to make better use of the limited results of audits already completed. Your report also acknowledges this Department's continuing program to improve intergovernmental audit cooperation and to assist and encourage State and local governmental agencies in strengthening their audit capabilities with respect to programs administered by this Department.

In the course of the next scheduled audit of Ohio's Title I program by this Department's Audit Agency, particular attention will be paid to assessing the effectiveness of the SEA's efforts to improve the scope of State-level audits of that program. Further, our Audit Agency will continue to be alert to every opportunity to render technical assistance to the State in further developing its Title I audit program. The planned issuance, in the near future, of a comprehensive Title I audit guide for use by State and local auditors and independent public accountants will be one contribution to this technical assistance effort.

PRINCIPAL OFFICIALS OF THE
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
HAVING RESPONSIBILITY FOR THE ACTIVITIES
DISCUSSED IN THIS REPORT

	Tenure of office	
	From	To
SECRETARY OF HEALTH, EDUCATION, AND WELFARE:		
Elliot L. Richardson	June 1970	Present
Robert H. Finch	Jan. 1969	June 1970
Wilbur J. Cohen	Mar. 1968	Jan. 1969
John W. Gardner	Aug. 1965	Mar. 1968
Anthony J. Celebrezze	July 1962	Aug. 1965
 ASSISTANT SECRETARY (EDUCATION), DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE:		
Vacant	June 1970	Present
James E. Allen, Jr.	May 1969	June 1970
Peter P. Muirhead (acting)	Jan. 1969	May 1969
Lynn M. Bartlett	July 1968	Jan. 1969
Paul A. Miller	July 1966	July 1968
Francis Keppel	Oct. 1965	May 1966
 COMMISSIONER OF EDUCATION:		
Terrel H. Bell (acting)	June 1970	Present
James E. Allen, Jr.	May 1969	June 1970
Peter P. Muirhead (acting)	Jan. 1969	May 1969
Harold Howe, II	Jan. 1966	Dec. 1968
Francis Keppel	Dec. 1962	Jan. 1966