Elementary and Secondary Education Act (ESEA)
Local Educational Agency (LEA)
Risk Assessment Rubric

The purpose of this rubric is to adhere to the administrative rules in the Uniform Guidance 2 C.F.R. §§200.331-200.332. The Office of Title Services (OTS) at the Oklahoma State Department of Education (OSDE) has identified the following programmatic and fiscal indicators to assess LEA risk. OTS uses the most recent data available at the beginning of the fiscal year in which the ESEA Grant Performance Review will take place. Only data available before July 31st will be included in the assessment.

1. Subrecipient (LEA) Award Size	**Points**
a. Did the LEA receive a Title I allocation less than $1,000,000?	0
b. Did the LEA receive a Title I allocation between $1,000,000 and $10,000,000?	3
c. Did the LEA receive a Title I allocation between $10,000,001 and $20,000,000?	5
Source(s)	Government Accountability Office (GAO) The Green Book

2. Ability to implement statutory and regulatory requirements	**Points**
At the end of the previous ESEA Grant Performance Review cycle, did the LEA fail to provide sufficient evidence to demonstrate compliance with the requirements? a. LEA was not in compliance by the established due date but submitted an acceptable Corrective Action Plan (CAP) within the OTS established time frame. **5 points** b. LEA was found to be non-compliant in ten or more areas or was not in compliance and failed to submit acceptable CAPs within the OTS established time frame. **10 points**	5 or 10
Source(s)	2 C.F.R. §200.332(c)(1)

3. Financial Stability and Fiscal Assessment	**Points**
a. Did the LEA fail to demonstrate maintenance of effort (MOE)?	4
b. Did the LEA lose second year carryover funds?	3
c. Did the LEA lose excess Title I first year carryover funds (15% is the maximum carryover)?	2
Source(s)	ESEA 8019; 34 C.F.R. §76.709; ESEA Section 1127(a)

4. Nonpublic Schools	**Points**
a. Was the LEA required to consult with nonpublic schools?	1
Source(s)	ESEA 1117 and 8501

5. Independent Audit	**Points**
a. Did the LEA submit the independent audit with comments, exceptions, or findings related to ESEA funds that are a part of the consolidated application?	7
Source(s)	2 C.F.R. §200.332(c)(2)

6. Forty-Five (45) Day Rule	**Points**
a. Did the LEA violate the 45-day application submission rule?	3
Source(s)	ESEA Section 8452(b)(4)

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7. Fiscal Management and Responsibility	Points
a. Did the LEA submit a late claim for reimbursement after the established due date of August 1st?	2
b. Did the LEA fail to submit the consolidated application by the established due date?	*
c. Did the LEA fail to close out projects in the consolidated application by the established due date?	1
d. Does the LEA have seven or more amendments to the consolidated application?	1
e. Did the LEA fail to submit an initial claim for reimbursement by established due date?	*
Source(s)	OAC 210:25-3-7(12); 2 C.F.R. §200.302; 2 C.F.R. §200.305(a); 2 C.F.R. §200.332(c)(1) and (2); 2 C.F.R. §200.332(e)(1)

***In assessing data available for fiscal year 2026, the points for 7b and 7e are suspended due to significant technology issues with the Grants Management System (GMS) that prevented many LEAs from meeting the established due dates.**

8. Quality of Management System (timely submission of required OSDE reports)	Points
a. Did the LEA fail to submit its annual Oklahoma Cost Accounting System (OCAS) data to the Office of Financial Accounting (OSDE) by the September 1st due date?	1
b. Did the LEA fail to submit its independent audit report to the Office of Financial Accounting (OSDE) by the March 31 or April 30 audit due date?	5
Source(s)	OAC §210:25-7-1; OAC §210:25-5-5; 70 O.S. §22-108

9. Fund Balance	Points
Did the LEA end the previous fiscal year with a negative fund balance? a. **5 points** LEA had a negative balance in any fund b. **10 points** LEA had a negative balance in the general fund	5 or 10
Source(s)	2 C.F.R. §200.332(e)

10. First Year Superintendent/Federal Programs Coordinator	Points
a. Is this the first year the superintendent has held this role?	3
b. Is this the first year the federal programs coordinator has held this position at the LEA?	2
Source(s)	2 C.F.R. §200.332(c)(3)

11. Other Factors to Consider as High Risk	Points
a. Did the LEA have any other risk factors not otherwise identified in this rubric? The Office of Title Services (OTS) leadership may assign between 1 and 10 points to an LEA for documented risk factors not identified in this rubric or for unique situations that may have arisen in the previous or current fiscal year.	1 -10
Source(s)	2 C.F.R. §200.113; 2 C.F.R. §200.332(e); 2 C.F.R. §200.339

Each LEA will be ranked based on the preceding rubric indicators and assigned to one of the following risk categories.

Risk Category	Level of Support	
	LEA in scheduled review year	**LEA not in scheduled review year**
Low	The LEA will submit an ESEA Grant Performance Review Application.	No LEA requirements
Medium	The LEA will submit an ESEA Grant Performance Review Application with the possibility of a visit.	No LEA requirements
High	The LEA will submit an ESEA Grant Performance Review Application with a required visit.	LEA status (i.e., no requirements, desk monitoring, site monitoring) will be established on a case-by-case basis by the Office of Title Services (OTS) leadership. Reasons for the determination will be noted in the LEA Risk Assessment Ranking Workbook.

If a non-federal entity fails to comply with federal statutes, regulations or the terms and conditions of a federal award, the federal awarding agency or pass-through entity may impose additional conditions, as described in 2 C.F.R. §200.208 - Specific Conditions. If the federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the federal awarding agency or pass-through entity may take one or more of the following actions as remedies for noncompliance as described in 2 C.F.R. §200.339:

a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
c) Wholly or partly suspend or terminate the Federal award.
d) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. §180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
e) Withhold further Federal awards for the project or program.
f) Take other remedies that may be legally available.