

Risk Categories and Specific Indicators

Category 1: Audit/Monitoring Performance

Risk Indicator	Rationale
1. Outcomes of Federal and State Fiscal Audits (as available)	In conjunction with the results of monitoring activities, this indicator collectively identifies both fiscal, programmatic, and documented deficiencies which could result in an increase or decrease in the level of risk.
2. Single Audit (OMB Super Circular) Results (as appropriate) <ul style="list-style-type: none"> a. Submittal b. Evaluation c. Findings 	An LEA that expends \$750,000 or more in federal funds in one year is required to provide an organizational-wide financial statement through a Single Audit. This indicator identifies the LEA's internal controls adequacy and appropriate spending of federal funds.
3. Title I Comparability Audits	Title I comparability audits are conducted to ensure that LEAs are either exempt from Title I comparability requirements or are meeting Title I goals as outlined by federal reporting standards. LEA compliance issues can be an indicator of elevated risk.

Category 2: Academic Achievement

Risk Indicator	Rationale
4. CSI/TSI/ATSI Schools - LEA Percentage and number/percentage of students.	These are the schools that are designated as the lowest performing schools in the state, (lowest 5%) and/or schools with a 67% or less graduation rate or schools that have consistently underperforming subpopulations (TSI/ATSI) including race/ethnicity and special populations. This indicator measures an LEA's capacity and/or ability to effectively address the urgent needs of schools and students that are performing significantly below standards.
5. WIDA Access AGP (English Language Assessment)	The percentage of English Learners meeting their adequate growth percentile targets on the WIDA assessment is the ELPA measure in the NSPF. The federal law does not require this measure to be disaggregated; however, schools achieving in the lowest point earning category on the point attribution table for this indicator will be flagged for the EL subgroup only.
6. Index Scores - Percent of Schools within an LEA with Index Scores below 50.	An index score of 50 or above identifies a school that has met or exceeded the state's standard for performance (3, 4, or 5 stars rated school). The all-students group has, at a minimum, met expectations for academic achievement or growth. Subgroups with an index score near or below 1-star rating are not meeting academic achievement or growth standards. This indicator measures an LEA's risk to effectively address the urgent needs of schools and students that are performing significantly below standards.
7. College & Career Readiness	This indicator measures the LEAs success in increasing the student participation in Advanced Placement (AP) courses leading to the number and percentage of students receiving an advanced or CCR diploma.
8. Chronic Absenteeism Percent of schools that are at chronic absenteeism rate or significant level	Chronic absenteeism is defined as students missing 10% or more of a school year or students missing at least 10 days. This indicator identifies the LEA and/or school capacity and abilities to implement successful interventions to sustain student populations. Research shows that for student achievement, what matters is the number of days a student misses, not the reason. It has strong relationships with achievement and graduation rates and is a key indicator for student success.
9. Graduation Rates	This indicator measures the percentage of students in an adjusted cohort who graduate within 4 or 5 years with a state recognized regular high school diploma. This indicates the LEAs implementation of differentiated supports and resources to meet the needs of all students. This factor serves as a key indicator of a LEA's success in advancing their student

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	population and helping those students receive their high school diploma within a specified time.
10. Equitable Service/Consultation Process	Stakeholders and Private Schools/Equitable Service - During the design and development of an LEA Federal grant applications, the LEA must engage in consultation with stakeholders in the area served by the LEA. LEAs must also consult with private school officials to identify the needs of eligible private school students, teachers and administrators consistent with the requirements in ESSA. The lack of a well-coordinated consultation process can be an indicator of risk that the districts highest priorities are not aligned with the community or private schools in the LEA service area.

Category 3: Reporting Timeliness and Accuracy

Risk Indicators	Rationale
11. Grant Closeout Reports	Pursuant to the OMB Uniform Grants Guidance §200.343, the grant recipient must submit all financial, performance, and other reports required under the grant within 90 days after the grant award expires or is terminated. The lack of timely and accurate submissions of these reports may be an indicator of elevated risk.
12. Grant Funding Application Submissions	LEAs are required by Uniform Grant Guidance to have their Funding Applications approved (e-Page) prior to obligating and spending federal funds. The lack of timely and accurate submissions of the funding application, to include acknowledgment or acceptance of the assurances may be an indicator of risk. Unclear or vague objectives, resources that are not clearly aligned to prioritized needs or grant objectives can be risk factors that interfere with the effective implementation of the grant project. If ambiguity exists within the project objectives or how effectiveness of funds will be measured, the risk for using grant funds for expenditures outside the scope of the project may increase.
13. General Statement of Assurance (GSA)	The GSA is required to provide assurances annually to guarantee that recipients will abide by regulations and that recipients will implement certain policies, procedures, and practices to avoid risk to significant audit findings, investigations, and determinations of non-compliance.

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<p>14. Stale Claims – Number of stale claims at the end of the previous State Fiscal Year (SFY) and percent of active awards with stale claims for each LEA</p>	<p>Stale claims are those whereby an LEA did not meet the established deadline for SFY reporting reimbursement for all expenditures that occurred on, or before, June 30 for each open sub-award. Stale claims risk reimbursements being delayed and/or unable to be reimbursed through the original funding source, if the funding has expired and is no longer available. This could result in federal or state funds being reverted. In addition, adhering to the SFY closure requirements is necessary to keep NDE in compliance with state regulations.</p>
<p>15. Grant Programmatic Desktop Monitoring Submissions. Percentage of non-compliance monitoring items</p>	<p>Desktop programmatic monitoring submissions, required of LEA sub-recipients, need to be abided by as outlined in ESSA. Compliance indicators within the report submissions help to demonstrate evidence and compliance with Federal law. Late submissions, and/or submissions that do not meet the compliance indicators for the particular item; can be elevated risk factors that interfere with effective implementation of the grant.</p>

Category 4: Grant Management

Risk Indicators	Rationale
16. Carryover of Grant Funds	Higher amounts of carryover indicate an elevated potential for risk for reasons including lack of planning, spending, inexperienced grant managers, and commitment to follow through with grant funded goals and objectives.
17. Timeliness and Accuracy of Reimbursement Request Submissions (Per program)	Due dates for approved reimbursement requests, as outlined in the General Statement of Assurances (GSA), should be submitted in a timely manner, and the information contained within should be accurate, complete, and based on verifiable documentation. Per Uniform Grant Guidance, LEAs and subrecipients must assure proper cash management. High carryover levels are considered elevated risks.
18. Amendment Requests	A higher number of LEA or subrecipient initiated amendments submitted late or during throughout the performance period may be an indicator of a LEA's or subrecipient's lack of ability to plan and align its grant funding with well-established high priority needs. A higher number of amendment requests indicate an elevated potential risk.
19. New Personnel and New or Substantially Changed Systems	Per Uniform Grant (2 CFR § 200.331(b)), there is an elevated risk associated with LEAs or subrecipients who have new personnel in key positions and new or substantially changed systems. These changes can be an indicator for elevated risk. A LEAs District Performance Plan (DPP) should be directly aligned with specific evidence-based interventions needed to implement meaningful actions targeted to improve the lowest- performing schools and schools with underperforming student populations. The adequacy of the DPP and use of federal funds for activities that do not address the greatest plan prioritized needs is an indicator of elevated risk.

Category 5: District and School Strategic Planning

Risk Indicators	Rationale
20. LEA Approved District Performance Plan (DPP) Submission	Each LEA receiving formula funds under ESSA (e.g. Title 1, Title II, Title III and Title IV) must develop an LEA plan that outlines intervention strategies and priorities for the use of those funds in improving education, particularly in schools serving low-income and underserved students. LEAs must develop these plans in consultation with stakeholders (see ESSA 1112(a) (1) (A), and plans must be approved by SEA (see ESSA 1112(a) (3). A LEAs DPP must align to SEA ESSA plan and strategies and with their LEA’s vision and mission. The adequacy of the DPP and use of federal funds for activities that do not address the greatest plan prioritized needs is an indicator of elevated risk.
21. LEA Approved School Performance Plan (SPP) submissions	Each school receiving formula funds under ESSA (e.g. Title I, Title II, Title III and Title IV) operating a Schoolwide Program (SWP) with the involvement of stakeholders, must develop a comprehensive written SPP to address student needs and improve teaching and learning throughout the school for LEA approval and SEA monitoring. See ESSA 1114 (b) (6), 1114 (b) (7) (A) (i), (iii) and NRS 385A.650). SPP submissions must include plan requirements as prescribed by Chapter 501, of State regulation Assembly Bill-AB7. SPPs should align with their LEA’s strategic vision/mission and to SEA ESSA plan priorities and strategies. LEAs who receive SEA notification that SPP submissions do not meet requirements are out of compliance, which is an elevated indicator or risk.
22. Evidence-Based Levels - DPP	There are four evidence-based levels. The higher the level, the higher the potential for statistically significant causal impacts for student improvements. Level 1 – Strong evidence, experimental studies; Level 2 – moderate evidence, quasi-experimental designs; Level 3 – promising evidence, correlational studies; Level 4 – demonstrates rationale. Based on the LEAs DPP and comprehensive needs assessment, this risk indicator evaluates the interventions, student improvement outcomes and percent of interventions by evidence-based levels. LEAs using all or mostly Level 4 interventions may be a potential risk.
23. Evidence-Based Levels - SPP	There are four evidence-based levels. The higher the level, the higher the potential for statistically significant causal impacts for student improvements. Level 1 – Strong evidence, experimental studies; Level 2 – moderate evidence, quasi-experimental designs; Level 3 – promising evidence, correlational studies; Level 4 – demonstrates rationale. Based on the LEAs SPP and comprehensive needs assessment, this risk indicator evaluates the

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	<p>interventions, student improvement outcomes and percent of interventions by evidence-based levels. LEAs using all or mostly Level 4 interventions may be a potential risk.</p>
<p>24. Equitable Distribution of Teachers (EDT): Plan to Address Equity Gaps</p>	<p>LEAs are responsible for providing evidence that the LEA ensures that low income and minority students are not taught at higher rates when compared to other students by inexperienced, ineffective, or out-of-field teachers [ESEA: Sec. 1111(g)(1)(B), 1112(b)(2), 2101(d)(2)(E)]</p> <p>ESSA also requires LEAs accepting Title I-A funds submit plans to address any such disparities. The EDT Plan should provide/describe evidence that the LEA has developed and implemented an Equity Action Plan to monitor and continually improve implementation of equity interventions.</p> <p>LEAs without an effective Equitable Distribution of Teachers Plan in place to address equity gaps are, either directly or indirectly, not addressing achievement gaps. The absence of an effective EDT Plan may indicate risk as follows:</p> <ul style="list-style-type: none"> • The lack of evidence to indicate that funds are prioritized, per the purpose of the Title programs, to build instructional excellence in schools. • The lack of evidence to indicate the use of effective strategies to ensure that all students meet proficiency on the State academic achievement standards and state academic assessments.