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**ENGLISH LANGUAGE ACQUISITION STATE GRANTS**

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**State Project/ Program: ENGLISH LANGUAGE ACQUISITION, (PRCS 0104, 0111)**

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**U. S. Department of Education**

**Federal Authorization:** Office of Elementary and Secondary Education, Department of Education Every Student Succeeds Act of 2015- title III, Part A

**N.C. Department of Public Instruction**

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**N.C. DPI Confirmation Reports:**

Confirmation of Funds Expended and/or Disbursed from the State Public School Fund and Federal Programs will be available on the DART system once year end reporting is completed. Note there is at: <https://dart.schoolbusiness.ncdpi.gov/> note there is a public and non-public area, use the public link. The system provides an electronic view of Year-to-Date (YTD) financial reports in response to requests for confirmation from independent auditors.

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**The auditor should not consider the Supplement to be “safe harbor” for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a “safe harbor” for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current.**

**The grantor agency may elect to review audit working papers to determine that audit tests are adequate.**

**Auditors may request documentation of monitoring visits by the State Agencies.**

This State compliance supplement must be used in conjunction with the OMB 2026 Compliance Supplement which is scheduled to be issued in May 2026. The OMB supplement will include “Part 3 - Compliance Requirements,” for the types that apply, and “Part 6 - Internal Control.” If a federal Agency issued guidance for a specific program, this will be included in “Part 4 - Agency Program”. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

## I. PROGRAM OBJECTIVES

Improve the education of English learners (ELs) and immigrant children and youth by assisting them to increase their English language proficiency and meet challenging State academic standards. Provide enhanced instructional opportunities for immigrant children and youth.

## II. PROGRAM PROCEDURES

### Section One - Purpose and Scope

#### **PRC 0104**

Funds for PRC 0104 are provided to eligible Local Education Agencies (LEAs) through a formula based on an LEAs headcount of ELs.

There is a limit on expenditures for administration to 2% from PRC 104.

PRC 0104, available through the English Language Acquisition and Language Enhancement Grants **shall** be used for the following purposes:

- (1) to increase the English language proficiency of English learners by providing effective language instruction educational programs that meet the needs of English learners and demonstrate success in increasing—
  - (A) English language proficiency; and
  - (B) student academic achievement;
- (2) to provide effective professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals and other school leaders, administrators, and other school or community-based organizational personnel, that is—
  - (A) designed to improve the instruction and assessment of English learners;
  - (B) designed to enhance the ability of such teachers, principals, and other school leaders to understand and implement curricula, assessment practices and measures, and instructional strategies for English learners;
  - (C) effective in increasing children’s English language proficiency or substantially increasing the subject matter knowledge, teaching knowledge, and teaching skills of such teachers; and
  - (D) of sufficient intensity and duration (which shall not include activities such as 1-day or short-term workshops and conferences) to have a positive and lasting impact on the teachers’ performance in the classroom, except that this subparagraph shall not apply to an activity that is one component of a long-term, comprehensive professional development plan established by a teacher and the teacher’s supervisor based on an assessment of the needs of the teacher, the supervisor, the students of the teacher, and any local educational agency employing the teacher, as appropriate; and
- (3) to provide and implement other effective activities and strategies that enhance or supplement language instruction educational programs for English learners, which—
  - (A) shall include parent, family, and community engagement activities; and
  - (B) may include strategies that serve to coordinate and align related programs.

Funds, from PRC 0104, available through the English Language Acquisition and

Language Enhancement Grants **may** be used for the following purposes:

- Upgrading program objectives and effective instructional strategies
- Improving the instructional program for English learners by Identifying, acquiring, and upgrading curricula, instructional materials, educational software, and assessment procedures
- Providing tutorials and academic and career and technical education; and
- Providing intensified instruction, which may include materials in a language that the student can understand, interpreters, and translators.
- Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- Improving the English language proficiency and academic achievement of English learners.
- Providing community participation programs, family literacy services, and parent and family outreach and training activities to English learners and their families
- Improving the instruction of English learners, which may include English learners with a disability, by providing for—
  - (A) the acquisition or development of educational technology or instructional materials;
  - (B) access to, and participation in, electronic networks for materials, training, and communication; and
  - (C) incorporation of the resources described in subparagraphs (A) and (B) into curricula and programs, such as those funded under this subpart.
- Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.
- Carrying out other activities that are consistent with the purposes of this section.

SUPPLEMENT, NOT SUPPLANT -- Funds available through the English Language Acquisition and Language Enhancement Grants **shall** be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.

### **PRC 0111**

Funds for PRC 0111 are provided to eligible LEAs through a formula based on an LEA's headcount of immigrant students and with such headcount showing a significant increase in immigrant students as compared to the average of the two preceding fiscal years, in the percentage or number of immigrant children and youth, who have enrolled, during the fiscal year for which the subgrant is made.

Funds from PRC 0111, available through the English Language Acquisition and Language Enhancement Grants **shall** be used to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, **which may include:**

(A) family literacy, parent and family outreach, and training activities designed to assist parents and families to become active participants in the education of their children;

- (B) recruitment of, and support for, personnel, including teachers and paraprofessionals who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
- (C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth;
- (D) identification, development, and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with awarded funds;
- (E) basic instructional services that are directly attributable to the presence of immigrant children and youth in the local educational agency involved, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instructional services;
- (F) other instructional services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
- (G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents and families of immigrant children and youth by offering comprehensive community services.

SUPPLEMENT, NOT SUPPLANT -- Funds available through the English Language Acquisition and Language Enhancement Grants shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.

Funds are distributed according to the cash request procedures discussed in the DPI Cross-Cutting Requirements, DPI-0.

**III. COMPLIANCE REQUIREMENTS**

Noted below in the following matrix are the types of compliance requirements (Types) for this federal program identified by either the federal or State agency with a “Y” that are subject to the audit. The auditor must determine if the Type noted by “Y” has a direct and material effect on the federal program for the auditee. If the Type is determined to be subject to audit, the auditor must use the OMB 2026 Compliance Supplement, Part 3 and Part 4 (if an OMB supplement is issued for this program) in addition to this State supplement to perform the audit.

If the State determines that the federal requirement does not to be tested at the local level or if the State modifies the federal requirements, this is discussed in the supplement under the type of compliance requirement. Auditors are not expected to test requirements that have been noted with an “N.”

CC	A	B	C	E	F	G	H	I	J	L	M	N
Cross Cutting Requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y

**A. Activities Allowed or Unallowed**

**Compliance Requirement** – Funds may be used by an LEA or other operating agency only in accordance with the approved State plan and only for those services or activities in its project application or approved amendments.

**Audit Objective** – To determine that expenditures are allowable.

**Suggested Audit Procedures:**

- Obtain a copy of the expenditure report from DART or the finance officer and compare to local accounting records for conformity.
- Obtain a copy of the project application from the local program coordinator and review expenditures to determine that expenditures are in accordance with the project application.
- Review salary expenditures to determine that personnel paid from these funds do not exceed budgeted personnel in approved program budget.

- Review salary expenditures to determine that personnel paid from these funds do not violate the supplement/supplant provision for the budgeted personnel in the approved program budget.

## B. Allowable Costs/Cost Principles

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

## C. Cash Management

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

## E. Eligibility

**Eligibility for Subrecipients** – No testing is required. The Department of Public Instruction program consultant determines if the eligibility requirements are met when the project is approved.

**Eligibility for Individuals** – This compliance requirement does not apply at the local level. No testing is required.

## F. Equipment and Real Property Management

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements

## G. Matching, Level of Effort, Earmarking

### 1. Matching

This compliance requirement does not apply at the local level. No testing is required.

### 2. Level of Effort

This compliance requirement does not apply at the local level. No testing is required.

### 3. Earmarking

**Compliance Requirement** - Federal legislation limits PRC 0104 Language Acquisition expenditure for Direct Administration to 2% of total funds.

**Audit Objective** – To determine that the sub recipient did not spend more than 2% of its funds for Direct Administration.

**Suggested Audit Procedures** - Ascertain the amount of PRC 0104 expenditures. Review expenditure records and supporting documentation for Direct Administration costs. Ascertain that the Direct Administration costs are within the 2% requirement following the outlined formula:

**Include any account with the following Purpose.**

**Purpose Codes**

**Object Codes**



**J. Program Income**

This compliance requirement does not apply at the local level. No testing is required.

**L. Reporting**

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.

**M. Subrecipient Monitoring**

This compliance requirement does not apply at the local level. No testing is required.

**N. Special Tests and Provisions**

Addressed in the NC Department of Public Instruction Cross-Cutting Requirements.