



U.S. Department of Education  
Office of Inspector General

# Lincoln County School District's Use of Elementary and Secondary School Emergency Relief Funds

March 31, 2025  
ED-OIG/F24NY0204

*FLASH REPORT*

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UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Audit Services

March 31, 2025

Jhone M. Ebert  
Superintendent of Public Instruction  
Nevada Department of Education  
700 E. Fifth Street  
Carson City, NV 89701

Dear Superintendent Ebert:

Enclosed is our final report, "Lincoln County School District's Use of Elementary and Secondary School Emergency Relief Funds," Control Number ED-OIG/F24NY0204. The U.S. Department of Education's policy is to expedite audit resolution by timely acting on findings and recommendations. Therefore, if you have any comments or information that you believe may have a bearing on the resolution of this flash review, you should send them directly to the following Department of Education official, who will consider them before taking final Departmental action on this flash review:

Hayley Sanon  
Acting Assistant Secretary  
Office of Elementary and Secondary Education  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202

We appreciate your cooperation during this review. If you have any questions, please contact me at (202) 987-0173 or [Sean.Dawson@ed.gov](mailto:Sean.Dawson@ed.gov).

Sincerely,

/s/

Sean Dawson  
Assistant Inspector General for Audit

Enclosure



# Results in Brief

## Lincoln County School District's Use of Elementary and Secondary School Emergency Relief Funds

### Why the OIG Performed This Work

Congress passed three coronavirus relief acts within a 1-year period that provided more than \$275 billion for an Education Stabilization Fund to prevent, prepare for, and respond to the coronavirus, which the President declared as a national emergency in March 2020. This included \$189.5 billion for Elementary and Secondary School Emergency Relief (ESSER), funds intended to provide vital support to States, local educational agencies, and schools to address the impact of the coronavirus. Support, in part, includes activities designed to help students and educators safely return to and sustain in-person instruction, and that address the educational inequities exacerbated by the coronavirus pandemic and students' social, emotional, mental health, and academic needs.

Ensuring that ESSER funds are used for allowable purposes is critical to help address the needs of students and educators. The Lincoln County School District (Lincoln) was allocated approximately \$865,000 in American Rescue Plan (ARP) ESSER funds to support 11 schools serving about 958 students.

We performed this review to determine whether Lincoln expended ARP ESSER grant funds for allowable purposes in accordance with applicable requirements.

### What Did the OIG Find?

We determined that all the ARP ESSER expenditures we reviewed for Lincoln were allowable and in accordance with applicable requirements. An LEA could use ARP ESSER funds for a broad range of activities listed in any of the coronavirus relief acts and identified in U.S. Department of Education guidance, including any activities authorized by several Federal education laws.

We also found that Lincoln complied with key Federal procurement requirements, including those covering the procurement methods to be followed and contract cost, price, and provisions, when procuring the goods or services associated with each ARP ESSER expenditure we reviewed.

### What Are the Next Steps?

Because we identified no exceptions for the ARP ESSER expenditures that we reviewed, our report does not include recommendations.

We provided a draft of this report to the Nevada Department of Education for comment. Since the draft report did not include recommendations, written comments on our draft report were not provided.

## Purpose

The objective of this flash review was to determine whether the Lincoln County School District (Lincoln) expended American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER)<sup>1</sup> grant funds for allowable purposes in accordance with applicable requirements. This flash review report presents the results of our review.

## Lincoln County School District

Lincoln is a rural, remote local educational agency (LEA), located in Panaca, Nevada, with 11 schools serving 958 students. Lincoln was allocated \$865,416 in ARP ESSER funds and as of November 1, 2024, had expended 100 percent of its funds. According to Nevada's Federal Relief Tracker, Lincoln budgeted 40 percent of funds for staff, 50 percent for supplies, and 10 percent for services.<sup>2</sup> Lincoln's ARP ESSER plan was to use its funds, in part, to continue district-wide social and emotional student-centered programs, professional development coaching for schools, student-centered instruction, professional development for teachers, modernization of curriculum and instruction materials, technology-integrated instruction and activities, and web-based curriculum for distance education students. Additionally, its funds were to be used on distance education technology (Chromebooks), student transportation, incentives to retain existing staff, recruitment incentives, and sanitation supplies for school facilities.

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<sup>1</sup> ESSER is one of multiple emergency relief funds comprising the Education Stabilization Fund, which was first authorized and funded under the Coronavirus Aid, Relief, and Economic Security Act (March 27, 2020), and for which Congress later provided additional funding under the Coronavirus Response and Relief Supplemental Appropriations Act (December 27, 2020) and the ARP (March 11, 2021). Under ESSER, the U.S. Department of Education awarded grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impacts that the coronavirus pandemic had on elementary and secondary schools and their students.

<sup>2</sup> This information is from the Nevada Department of Education's [Federal Relief Tracker](#), which is updated periodically.

## Results of Our Review

For the selected transactions covered by our review, Lincoln expended ARP ESSER grant funds for allowable purposes and in accordance with applicable requirements. We selected and reviewed 16 non-personnel ARP ESSER expenditures<sup>3</sup> (13 percent) from a total population of 120 ARP ESSER expenditures for our review period, from July 1, 2022, through June 30, 2024. For these 16 non-personnel expenditures, we used a judgmental, risk-based process to select 6 and a non-statistical random sample process to select the other 10 expenditures. These expenditures represented \$414,217 (91 percent) of the total \$453,917 in non-personnel ARP ESSER expenditures during our review period.

We reviewed each expenditure to determine whether it was (1) connected to the coronavirus pandemic and intended to prevent, prepare for, or respond to the pandemic, including its impact on the social, emotional, mental health, and academic needs of students; (2) an authorized use of ARP ESSER funds under applicable law and regulations; and (3) reasonable and necessary and otherwise permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 Code of Federal Regulations (C.F.R.) part 200). We also performed additional work, as needed, to determine whether Lincoln complied with key Federal procurement requirements, specifically those covered under 2 C.F.R. sections 200.320 (methods of procurement to be followed), 200.324 (contract cost and price), and 200.327 (contract provisions), when procuring the goods or services associated with each expenditure. We interviewed Lincoln officials to gain a basic understanding of how they used ARP ESSER funds, and their processes for approving and monitoring ARP ESSER expenditures.

An LEA could use ARP ESSER funds for a broad range of activities listed in any of the coronavirus relief acts and identified in U.S. Department of Education guidance, including any activities authorized by several Federal education laws.

We determined that all 16 expenditures that we reviewed for Lincoln were used for allowable purposes and in accordance with applicable requirements. These expenditures were generally for sanitation products, student transportation, district reading materials, professional development coaching for teachers, and annual membership for professional development for teachers. Each expenditure was

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<sup>3</sup> We limited the scope of our review to non-personnel expenditures; personnel expenditures were excluded because Lincoln's non-personnel expenditures represented 70 percent of the total expenditures within our review period.

connected to the coronavirus pandemic, an authorized use of ESSER funds under applicable law and regulations, and reasonable and necessary and otherwise permissible under 2 C.F.R. part 200. In addition, we found that Lincoln complied with key Federal procurement requirements covered under 2 C.F.R. sections 200.320 (methods of procurement to be followed), 200.324 (contract cost and price), and 200.327 (contract provisions) when procuring the goods or services associated with each expenditure.

Because all the expenditures we reviewed were for allowable purposes and in accordance with applicable requirements, we make no recommendations in this report.

### **Nevada Department of Education's Comments**

The Nevada Department of Education did not provide written comments to this report because it did not include recommendations.

## Appendix A. Scope and Methodology

Our review covered Lincoln's ARP ESSER expenditures from July 1, 2022, through June 30, 2024, our review period. We limited the scope of our review to ARP ESSER funds because Lincoln's ARP ESSER funds represented the highest dollar amount (\$865,416) of all ESSER funds (\$1,353,805) that were allocated to them. We also limited our internal control work to gain a basic understanding of the process that Lincoln used to account for ARP ESSER funds, including the accounting system and accounting codes used by Lincoln. We conducted our review remotely from October 2024 through January 2025. We discussed the results of our review with Lincoln officials on January 14, 2025.

### Sampling Methodology

To determine whether Lincoln expended ARP ESSER grant funds during our review period for allowable purposes in accordance with applicable requirements, we selected and reviewed 16 non-personnel expenditures (25 percent) from a total population of 64 non-personnel expenditures using a combination of risk-based judgmental selection, and a non-statistical random sample process. The 16 expenditures represented \$414,217 (91 percent) of the total \$453,917 in non-personnel ARP ESSER expenditures during our review period. We selected 6 of these 16 expenditures using a risk-based judgmental process in which we considered one or a combination of the following criteria: high-dollar transaction, vague purchase description, or unique vendor description. We selected the other 10 expenditures using a non-statistical random sample process. Since the expenditures were selected using both a risk-based judgmental selection and a non-statistical random sample process, the results of our testing cannot be projected to the universe of ARP ESSER expenditures.

### Use of Computer-Processed Data

We relied on computer-processed data from Lincoln's accounting system, which included data from the LEA's general ledger. Lincoln provided this information in a PDF document which we converted to a spreadsheet. To assess the completeness of the expenditure data in the spreadsheet, we compared total expenditures in the spreadsheet to the total expenditures in the monthly expenditure reports that Lincoln submitted to the Nevada Department of Education for our review period. To assess the reliability of the expenditure data in the spreadsheet, we reviewed supporting documentation, such as invoices and proof of payment, for our sample of 16 expenditures. We did not identify any issues and concluded that the expenditure data in the spreadsheet were reliable for their intended use in this review.



## **Compliance with Standards**

We conducted our work in accordance with the Office of Inspector General quality control standards and the Council of the Inspectors General on Integrity and Efficiency “Quality Standards for Federal Offices of Inspector General,” which require that we conduct our work with integrity, objectivity, and independence. We believe that the information obtained provides a reasonable basis for our conclusions.

## Appendix B. Acronyms and Abbreviations

ARP	American Rescue Plan
C.F.R.	Code of Federal Regulations
ESSER	Elementary and Secondary School Emergency Relief
LEA	local educational agency
Lincoln	Lincoln County School District