



## SECTION 1 – Executive Summary

External review of the Empowering Parents Grant Program included over 60,000 purchases made by grant awardees from November 2022 through the end of July 2023. Of those 60,000+ purchases, 174 were identified as potentially being “incorrectly made” which is less than 1% ( $174 / 60,000 = 0.29\%$ ) of the total purchases. The total estimated cost of these purchases was approximately \$40,614. This amount represents 0.10% of the total value of all purchases reviewed, whether paid or pending ( $\$40,614 / \$39,354,724 = 0.10\%$ ).

The primary justification for why a purchase was identified as potentially being incorrectly made was because the item(s) were not reasonably covered by an authorized category of “eligible education expenses” as set forth in Idaho Code 33-1030(3)(a)-(f). During the review, the number of “eligible education expense” categories was significantly expanded by Idaho’s Office of the State Board of Education (OSBE) which substantially reduced the number of purchases identified as potentially being incorrectly made.

Preliminary assessment also identified 252 transactions seemingly over the grant limit of \$3,000 per family. In the final analysis, however, parents were reportedly permitted to use their own funds to cover these apparent overages totaling \$59,084.