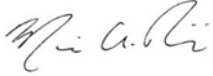


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

July 29, 2026

MEMORANDUM

To: Dr. Thomas W. Taylor, Superintendent of Schools
Mrs. Ivon Alfonso-Windsor, Chief Financial Officer
Dr. Niki Porter, Chief Academic Officer

From: Melvin A. Phillips, Supervisor, Internal Audit Unit 

Subject: Fiscal Year 2026 Allocation for Differentiated Core Knowledge Language Arts
Curriculum Materials

Executive Summary

The Internal Audit Unit (IAU) reviewed a Board inquiry forwarded May 6, 2026, concerning the use of funds appropriated in the Fiscal Year (FY) 2026 operating budget for print materials for students with disabilities (SWD) and emergent multilingual learners (EML). The funds in question were spent on Core Knowledge Language Arts (CKLA) curriculum materials and reconciled to the Board approved Amplify contract. Standard CKLA classroom materials were delivered to schools and are in use. However, while the expenditure was on CKLA curriculum materials, it does not meet the specific designation in the budget line item, which earmarked these funds for print materials for students with disabilities and emergent multilingual learners.

Background

The FY 2026 operating budget allocation under review is identified in the Superintendent's FY 2026 Operating Budget, Table 1A, Teaching and Learning: Curriculum, Line 35, Exhibit 17, in the amount of \$11 million, described as an increase to the elementary school budget for curriculum materials to provide "licenses and print materials for students with disabilities and emergent multilingual learners."

The Smith Memorandum (January 8, 2019) and the Felder Memorandum (March 19, 2024), and the Board's approved adoption memoranda, establish that the Amplify CKLA Request for Proposal (RFP) required "explicit materials" for SWD, English learners, and highly able learners, and that Amplify CKLA was selected in part because it "integrates explicit instruction and resources" for those populations. These memoranda are the criteria against which the expenditure is evaluated.

Findings

Finding 1: CKLA license portion accounted for

IAU reviewed the FY 2026 curriculum materials account activity, identifying approximately \$4.3 million in payments to Amplify Education for CKLA Classroom Kits and a purchase order in the amount of \$6.7 million. Combined, these amounts reconcile to the \$11 million allocated in the FY 2026 operating budget.

Finding 2: SWD and EML print materials sub-allocation could not be substantiated

The Division of Teaching and Learning (DTL) did not disclose the specific dollar amount budgeted for SWD/EML print materials within the bundled line item, and produced a single supporting document: Invoice #3258 from MCPS Editorial, Graphics & Publishing Services (EGPS), dated April 30, 2025, for \$150,000. The invoice predates the FY 2026 budget period, was issued by EGPS rather than by Amplify, and lists the standard CKLA SKILLS and KNOWLEDGE and RESEARCH teacher guides, not vendor-supplied materials specifically designed for SWD or EML.

The IAU acknowledges that standard CKLA classroom materials, including student readers, consumable activity books, and teacher guides, were delivered to schools under the FY 2026 appropriation and are in use. The finding is not that no materials were delivered under this appropriation; the finding is that the specific vendor-supplied differentiated materials designated for SWD and EMLs in the budget line item cannot be substantiated as having been acquired and delivered as distinct from the standard grade-level materials.

Recommendations

The Office of Procurement, in coordination with DTL and the Office of General Counsel (OGC), should revise the standard specifications used in curriculum-related RFPs and vendor contracts to require concrete, verifiable delivery obligations. Where an RFP designates materials for a specific student population, for example, students with disabilities, emergent multilingual learners, or highly able learners, the specification should identify the specific vendor products or product lines that will fulfill the requirement, the format and quantities to be delivered, and written vendor attestation that the specified products exist in the vendor's current catalog and are separately identifiable from the vendor's general grade-level offerings.

DTL should provide a written reconciliation of the bundled \$11 million line item by component purpose, with documentation tying expenditure to each component at the product and distribution level.

To the extent that the SWD/EML print materials sub-allocation was not used to acquire vendor-supplied materials for those populations, DTL should present an action plan to the Board.

Dr. Thomas W. Taylor
Mrs. Ivon Alfonso-Windsor
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DTL should establish a structured, recurring mechanism to engage directly with the special education and English language development teachers serving these populations, with the goal of identifying, in the language of the educators delivering instruction, the scaffolded materials needed at the classroom level, and translating those needs into specific procurement requests to Amplify (or, where Amplify cannot meet the need, to alternative vendors).

MAP:rg

Copy to:

Members of the Board of Education
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