



March 7, 2023

Superintendent Jill Underly
Wisconsin Department of Public Instruction
125 S. Webster Street
Madison, WI 53703

Dear Superintendent Jill Underly,

We are disappointed. On January 31, the Institute for Reforming Government released its [K-12 COVID Relief ESSER III Audit](#), which uses your department's [own information](#) to track how much schools have allocated thus far of the \$1.49 billion in temporary relief and how that money will be used to help students. IRG is delighted that it [refocused](#) the [state conversation](#) on children's needs and grounded the upcoming [budget debate](#) in [facts](#).

On February 14, Deputy State Superintendent John Johnson released a [beautifully designed dispatch](#) to the general public and to every single District Administrator in the state in order to refute our report. "Misleading," your staff wrote. "Missing context." We can forgive its tone, but we cannot overlook that it makes accusations that it does not back up.

As far as we can tell, **IRG already mentioned every one of the handout's purported clarifications** in its January audit [summary](#) and [report](#). Using your green headings:

- "It's a difficult time..." is echoed by IRG on page 1 of its report.
- "New spending authority..." is echoed by IRG on page 7 of its report.
- "Each pot of ESSER funds..." is echoed by IRG on page 1 of its report.
- "Unlike other states..." is echoed by IRG on page 2 of its report.
- "There are additional federal requirements..." is echoed by IRG on page 7 of its report.
- "Anyone can see..." is echoed by IRG on page 2 of its report.
- "Our districts are..." is echoed by IRG on page 7 of its report.
- "The department itself" is refuted by IRG through examples on page 2 of its report. DPI set aside [\\$1.2 million](#) in relief for administration, so it could have used those funds to accomplish the same transparency that other states have.

The remaining correction, "Districts have plans..." argues that the important thing about the students' \$1.49 billion is whether school districts have internal strategies for ESSER III allocations, not whether those notions have become clear, specific, public budgets approved by DPI. We disagree. First, **DPI must approve any plans before a district can begin spending. If a district's plan is not approved and public, it means that kids are not getting resources.** Second, **districts have hastened their allocations since IRG's report, proving that transparency has been helpful, not harmful.** From July to December, districts allocated **\$508 million**. From January to February, districts allocated **an additional \$430 million**. IRG applauds the hard work that districts have done to create priorities, to pass them through school board meetings, and to approve them with DPI.

Additionally, your missive **did not respond to ESSER III slip-ups** like approving district budgets that overran their limits or that failed to label what budgeted line items were. Your explanation also **did not dispute any IRG numbers or calculations**.

We are not sure what you are trying to say with your letter. What we had hoped you would say was, “In this massive, complex process begun at a time of great upheaval, we made some mistakes. DPI will correct errors, help lagging districts put their plans in action, increase transparency, and make sure that every child is getting the support that he or she is owed.”

Instead of putting resources toward a shield against criticism, we urge you to follow the report's recommendations for improvement, either voluntarily or after legislative oversight.

The only thing that matters is kids. A kindergartener who went home in March 2020 is about to leave 3rd grade. If she can't read well now, she likely never will. A freshman who got locked out in March 2020 is about to graduate high school. If he doesn't have the skills for the real world now, he is about to struggle. **We have one last shot to restore this generation.**

IRG will continue to advocate for swift and wise investment of federal resources through **regular ESSER III updates, which resume next week.** IRG also will recommend policies to help literacy, teachers, school choice, school safety, and high school be the best that they can be. **Our schools can be the nation's best again, and our staff, parents, and students deserve no less.**

CJ Szafir, CEO
Chris Reader, Executive Vice President
Alex Ignatowski, Director of State Budget and Government Reform
Quinton Klabon, Senior Research Director