

2023-2024 Year in Review

SELDA

**Department of Special Education Services and
Supports**

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Year in Review - Topics

- Internal Controls
- Maintenance of Effort (MOE)
- Budgeting Resources
- Equitable Services
- Dates to Remember



Internal Controls Review

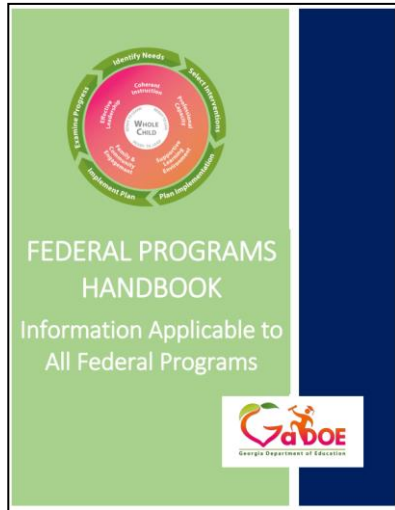


LEAs must self monitor to ensure controls are in place and followed.

How does a LEA ensure that this is done?

Year in Review - Internal Controls

Written Procedures



Page 26 of the Federal Programs Handbook

Required Internal Control	Requirement	Authorizing Citation
Cash Management to include drawdowns	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7)
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
Procurement (Specific levels described in §200.67, §200.88, §200.320 – subject to change.)	Written Procedures	§200.319(c)
Procurement: Competitive Proposals - Conducting Technical Evaluations of Proposals Received and for Selecting Recipients	Written Method	§200.320(d)(3)
Compensation– Personal Services (Time and Effort, Stipends, etc.)	Written Policy	§200.430(a)(1) SBOE 160-3-3-.04
Travel	Written Travel Policy	§200.474(b) OCGA §50-5B-5 OCGA §20-2-167(b) SBOE 160-5-2-.23 Financial Management for GA LUAs Chapter 40
Segregation of Duties	Written Procedures	2 CFR §200.303(a) GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14

Year in Review: Internal Controls



How to use the
Cross Functional
Monitoring
document to self
assess

Year in Review - Internal Controls

CFM Monitoring Document

Indicator	Documentation Provided by District
4.1 – Internal Controls/Expenditures	Evidence shall include: <ul style="list-style-type: none"> A. Internal Controls <ol style="list-style-type: none"> 1. Written Allowability Procedures 2. Segregation of Duties 3. Written Procurement Procedures 4. Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients 5. Written Conflict of Interest Policy 6. Written Compensation Policies (Time & Effort to include salaries, substitutes, and stipends) 7. Written Travel Policy

Do you know when your LEA's Cross Functional Monitoring Occurs ?

<p>4.1 – Internal Controls/Expenditures continued</p>	<ul style="list-style-type: none">B. Evidence may include other recommended procedures not required in writing<ul style="list-style-type: none">1. Procedures to support suspension and debarment is checked prior to making purchase above \$25,000 threshold (across programs) from a single vendorC. FY23 and FY24 Payroll History Report by Account code & Detail Expenditure Reports for each federal grantD. Copies of <u>selected</u> purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurementE. Copy of FY23 and FY24 Time and Effort RecordsF. Evidence of prior approval for capital expenses using federal fundsG. Copies of single audit reports for last two years availableH. QBE Allotment Sheet (if part of director's salary is paid with IDEA funds)I. Copy of time-stamped documentation verifying vendors against suspension and debarment database
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Things to Remember

Inventory Records

- Federal regulations require conducting a physical inventory once every two years.
However
- Be sure to follow your local procedure.

Please type in the chat

1. What is the FAIN?

- a. An inventory tracking required component
- b. Federal Award Identification Number
- c. Both A and B
- d. Neither A nor B

Maintenance of Effort



Can you answer these now?



Do you have
internal discussions
about your funds?
With whom? How
often?

Maintenance of Effort Requirement

Federal Requirement to Supplement, Not Supplant

34 CFR §300.202 Use of amounts explains the appropriate use of IDEA, Part B funds for students with disabilities.

It states:

(a) General. Amounts provided to the LEA under Part B of the Act—

(1) Must be expended in accordance with the applicable provisions of this part;

(2) Must be used only to pay the **excess costs** of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and

(3) Must be used to **supplement** State, local, and other Federal funds **and not to supplant** those funds.

Year in Review- MOE

Please type your response in the chat.

How many methods are there for Maintenance of Effort?

Four methods






State and Local

State and Local per Pupil

Local

Local per pupil

Year in Review - MOE

Collaborate	Create	Know	Establish	Consider	Review
<p>Collaborate with Finance Director and other Key Personnel</p> 	<p>Create prior fiscal year as baseline</p> 	<p>* Know what is being charged to Special Education program codes for fund 100 State and Local expenditures</p> <p>* Establish a process for consistently and systematically reviewing expenditures</p> 	<p>Establish an actual to budget reporting mechanism</p> 	<p>Consider impact of changes to budget</p> <ul style="list-style-type: none">• # of students served/needs• # of employees• Contracted Labor Cost• Professional Development needs• New Initiatives – programs and other resources to support initiative 	<p>Review coding of all expenditures prior to FY closeout</p>

Utilizing the Eligibility Worksheet as a Tool for Success

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2023-2024 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2024-2025 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1

Directions: Only enter data into WHITE cells. Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY25, you may use projection or 24-1 FTE count. Complete the calculation worksheet tab to determine FY24 and FY25 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.



Please type your answer in the chat

1. When and where is MOE eligibility reported?
 - a. In the MOE Portal in January
 - b. On a worksheet in January
 - c. In the MOE Portal at budget approval time
 - d. On a worksheet at budget approval time

Update the MOE Eligibility Worksheet

Fiscal Year: 2023 ▼

Manage MOE | MOE View | Attachments

MOE Status

Overall MOE: Met MOE

Note: Select FY2023 and use the Projected Effort for each of the four methods to complete the Comparison Year row of the MOE Eligibility Worksheet.

State & Local Aggregate	
For FY ending June 30,2023	\$35,333,917.91
State and Local Effort	\$33,701,016.30
FY2 Compared to FY1- Aggregate	\$1,632,901.61
<input type="checkbox"/> Adjustment	
<input type="checkbox"/> Exception	
IDEA Amended Effort	
Projected Effort	\$35,333,917.91



FY25 MOE Eligibility Worksheet

Calculation Worksheet Tab

Worksheet to Meet the IDEA MOE Calculations				
<i>The Calculation should NOT be altered.</i>				
	LEA Function			Projected Budget for FY 2025 State/Local Projections
	Codes for MOE	FY 2024 State/Local Expenditures		
	QBE Categories		Variances	
Total State Expenditures:				
Fund 100, 150 and 599	Description (when including local charters in Fund 599 exclude object 594)			
2011	Students w/Disabilities			
2021	Category I			
2031	Category II			
2041	Category III			
2051	Category IV			
2061	Category V			
2081	Non-Instructional Special Education Expenditures			
2310	Tuition for Multi-Handicapped Children			
2620	Preschool Handicapped State Grant			
2810	Rule 10 - Special Education (Support Costs)			
Total State Expenditures Reported		0.00		0.00

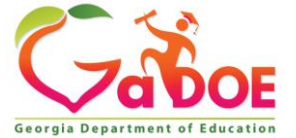
Monitor Program Code

• Any Changes to these program codes will impact MOE.



Avoid using Program Code 9990.
It is not included in the MOE calculation!

2011	2053
2021	2061
2023	2063
2031	2081
2033	2310
2041	2620
2043	2810
2051	





MOE Red Flags

Notice MOE Red Flags

Declines in Student Enrollment

- High-Cost student withdrawal

Changes in any of the following:

- Teacher
- Paraprofessional
- Nursing
- Occupational Therapist
- Physical Therapist
- Speech Pathologist

IDEA Maintenance of Effort Exceptions Checklist



Guiding Questions	Y/N	Description
Did a special education staff person retire at the end of 2019-2020 and was replaced by a special education staff person with a lower salary?		
Did a special education staff person take a job at another school district at the end of 2019-2020?		
Did a special education staff person take a district job in general education at the end of 2019-2020 and was replaced by a special education staff person with a lower salary?		
Are there any students with a costly Special Education Program who have moved away, aged out, or graduated?		
<p>Were any of the below costs applicable to the costly student above?</p> <ul style="list-style-type: none"> ❖ One-on-one Paraprofessional ❖ Specialized Transportation ❖ Private or public placement (by the IEP team) tuition ❖ Educational interpreter ❖ Hearing Impaired or Visually Impaired Teacher ❖ Nurse ❖ Occupational or Physical Therapist 		
Were there any changes in services for students with a costly Educational Program? If so, what were they?		

LEA Requirements



Timely and
Meaningful
Consultation



Written
Affirmation



Child Find



Evaluation and
Determination Of
Eligibility

LEA Requirements (continued)



Proportionate Share
Calculation



Proportionate Share
Expenditure



Development of
Service Plans



Providing or
Contracting For
Services

Please Type your response in the chat

1. How often should a Timely and Meaningful Equitable Services Consultation occur?
 - a. Once a year
 - b. Twice a year
 - c. Three times a year
 - d. As many as needed



Timely and Meaningful Consultation

[34 CFR § 300.134](#)

- Occurs prior to other required activities
- Must invite and consult with the private school representatives and representatives of parents of eligible private and home-schooled children
- Collaborative process
- Possible additional consultation

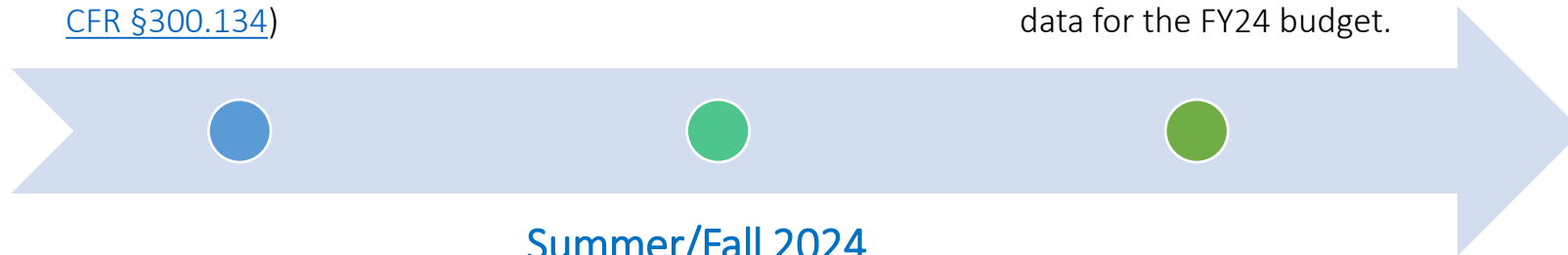
IDEA Equitable Services Timeline

Spring/Summer 2024

- Conduct a timely and meaningful consultation before the 2024-2025 school year begins ([34 CFR §300.134](#))

October 2024

- Report child count of number of eligible private and homeschool students with disabilities. Use this data for the FY24 budget.



Summer/Fall 2024

- Finalize services that will be provided in FY24
- Complete the Proportionate Share tab and include set-aside amount in FY24 budget

Ongoing Child Find



Ongoing consultation





What's Coming Next?

Dates to Remember

Dates to Remember

FY24 BUDGETS

	Date Due
Grant period ends for <u>state</u> grants (including Residential and Reintegration grants) and High Cost grants	June 30, 2024
Deadline for Completion Reports for <u>state</u> grants	July 30, 2024
Grant period ends for <u>federal</u> IDEA grants	September 30, 2024
Deadline for <u>federal</u> IDEA amendments	September 30, 2024
Deadline for Completion Reports for <u>federal</u> IDEA grants	October 30, 2024

IDEA Grant Reminders

- High-Cost Grant
 - Reimbursement

- Parent Mentor Grant
 - In-kind services

IDEA Grants – FY24

IDEA Budgets – No Carryover

- High-Cost Grant
- Residential Reintegration
- Parent Mentor
- Rule 10
- Pre-School Disability
- GNETS State Grant

IDEA Grants – FY24

IDEA Budgets up to 100% Carryover

- IDEA 611 Flowthrough
- IDEA 619 Pre-School
- GNETs Federal Grant



Questions?

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