

# Department Cross-Functional Monitoring (CFM) Process (Fiscal)

**SELDA**

Special Education Service and Supports

September 11, 2019

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# Agenda

- Setting the Context for Monitoring
- Monitoring Process
- Procedures for Submission of Documentation Prior to Visit
- Local Educational Agency (LEA) Preparation for Monitoring
- Review Monitoring Document
- Review of Descriptors and Required Documentation
- Overarching Requirements
- Common Findings
- Questions

# Setting the Context



# Purpose of Monitoring

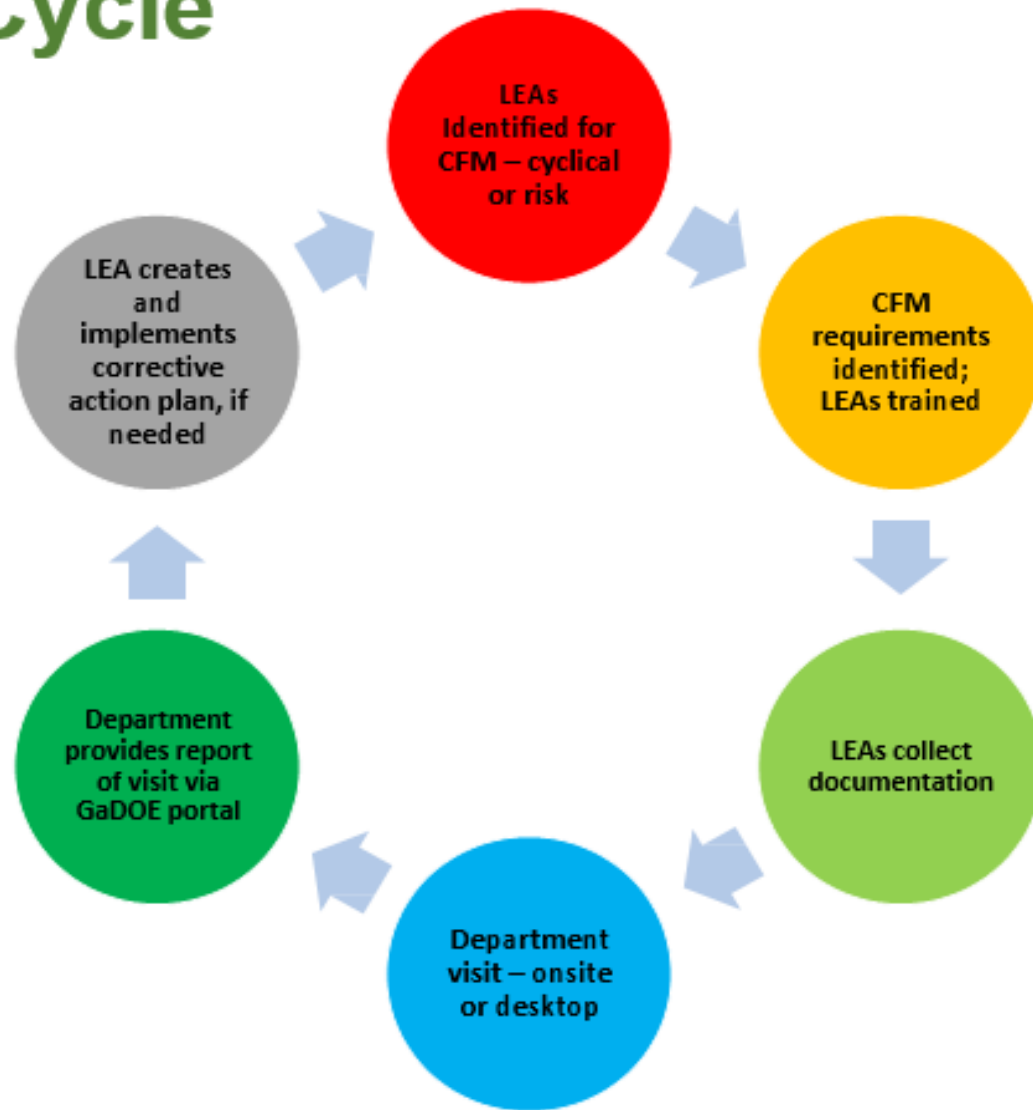
- Monitoring of federal programs is conducted to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education.
- Monitoring emphasizes accountability for using federal resources wisely.
- Monitoring serves as a vehicle for the Department to help LEAs achieve high quality implementation of educational programs utilizing the LEAs' federal allocations

§200.331



# Department Cross-Functional Monitoring (CFM) Process

# CFM Cycle



# 7 Ways the Department Monitors

1. Review of program compliance requirements (CLIP)
2. Monitoring of budgets & expenditures
3. Single audit (2 C.F.R. 200.501)
4. On-site monitoring
5. Self-monitoring
6. Desktop monitoring
7. Inventory monitoring



# Monitoring Process

## On-site Cross-Functional Monitoring Selection

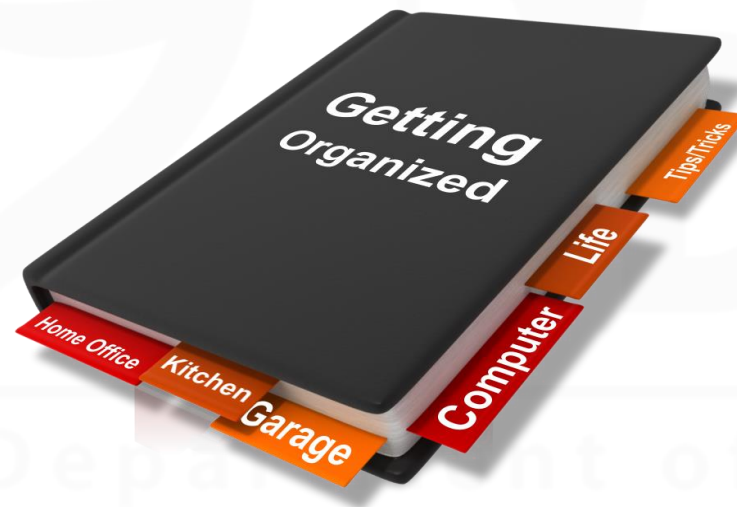
- LEAs monitored on a **four-year cycle**
  - (Approximately 1/4 each year)
  - **Note:** McKinney-Vento and Title I, Part D grantees monitored annually
- GaDOE is currently on cycle 2 of the four-year monitoring schedule
- High-risk LEAs added to current cycle
  - Risk assessment is completed to determine if an LEA falls into the high-risk category.

# The On-Site Monitoring Selection Process

The Department's Office of Federal Programs defines high-risk as:

- LEAs showing evidence of serious or chronic compliance problems.
- LEAs with previous financial monitoring/audit findings.
- LEAs with a high number of complaints from parents and other stakeholders about program implementation.
- LEAs identified by Financial Business Office (FBO) and State Audit Department
- Other LEAs as deemed necessary.

# Preparing for Federal Programs Cross-Functional Monitoring



# Federal Programs Handbook



# Fiscal Year

- FY20 CFM Rubric will be used for all monitoring
- In general, CFM Teams will review documents for FY20; payroll and expenditure reports will be from FY19 and FY20
- CFM Teams will review documents for FY19 when FY20 documents are not available

## Example:

LEA has a monitoring date in December; however, FY20 time and effort documents have not been completed yet. The LEA will provide FY19 time and effort documentation.

# Documentation for Monitoring of Federal Programs

1. Emails
2. Memos
3. Dated meeting agendas
4. Dated sign-in sheets
5. Checklists with comments
6. Record of physical inventory of equipment and real property
7. Fiscal documentation
8. Websites
9. Other forms of documentation

# LEA Preparation Prior to On-site Monitoring Visit

LEAs are required to provide supporting documentation that is not already available to the Department's Cross-Functional monitoring team.

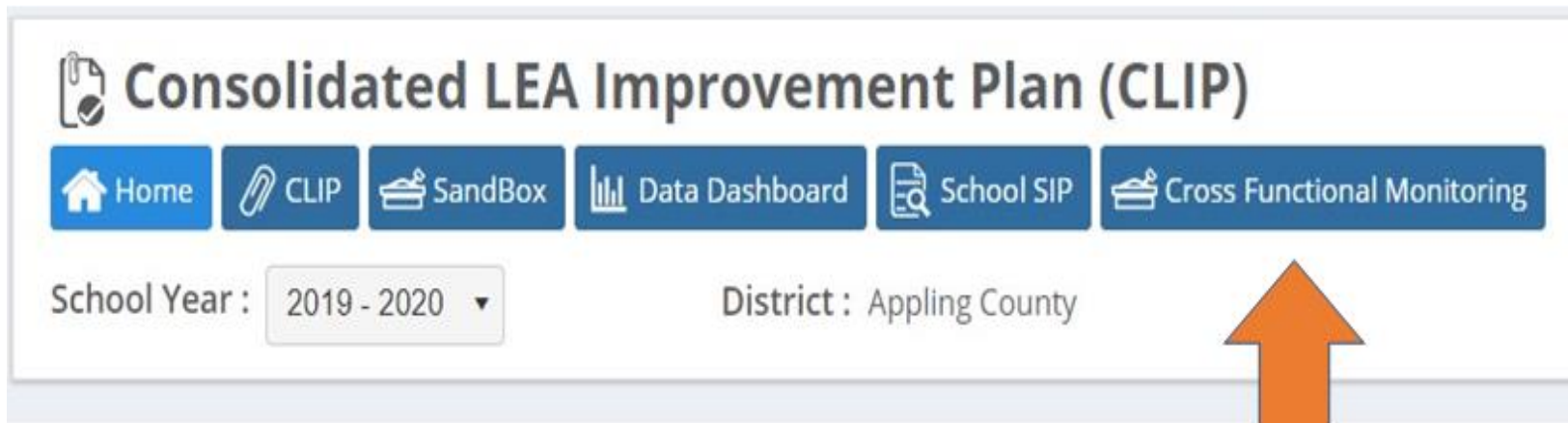
- The Department's federal programs will provide a list of LEA documentation that will be provided by the LEA prior to the on-site monitoring visit (2 weeks).
- FY19 and 20 detailed expenditure report for IDEA federal program being monitored
- FY19 and 20 payroll history report by account code for IDEA federal program being monitored

# LEA Preparation to On-Site Monitoring Visit

- LEAs will upload the requested documentation to the Monitoring application in the **SLDS**.
- Due to FERPA regulations some information cannot be submitted via internet; therefore, these programs will utilize the MyGaDOE Portal email (unless otherwise directed by the program):
- IDEA
- Title III, Part A; Title I, Part C



# Monitoring Application for Sharing Documents - SLDS



Available by October 1

# Monitoring Application for Sharing Documents - SLDS

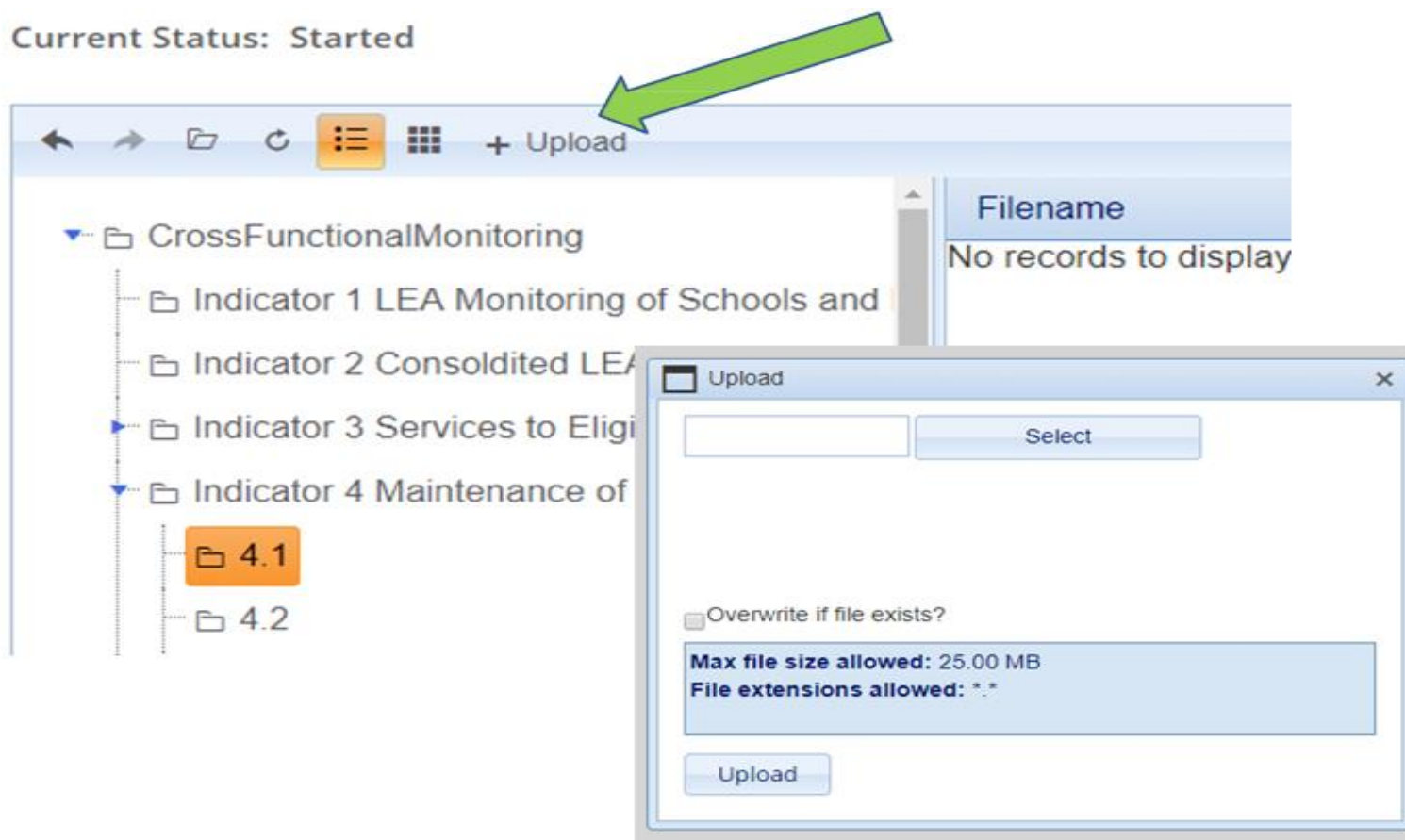
Current Status: Submitted To State

Filename	Size	Modified By	Modified Date
Indicator 1 LEA Monitoring of Schools and Programs			
Indicator 2 Consolidated LEA Improvement Plan and SWP TAP Plans			
Indicator 3 Services to Eligible Private School Children			

Indicators will mirror the FY20 CFM Document

# Monitoring Application for Sharing Documents - SLDS

Current Status: Started



# Receiving CFM Results



## Site Navigation

Logout

Home

## Exceptional Students

Monitoring

Results Based

Scott Dorsey

Account Information

Add to Favorites

Help - Dticket

Functional Monitoring

Search Review Indicators Audit Trail

Search

Year: \* 2019 Federal Programs Cross Functional Monitoring District: \* Select

m: \* ALL Status: ALL

ALL

Secondary - Result

School Year	District	Program	Phase	Status
1				

# LEA Documentation Submission Prior to On-Site Monitoring Visit

- Documents requested for Desktop Monitoring are due by **9 AM** the same day that the remainder of the CFM Team is visiting the district
- All uploaded files must be in PDF format
- File names should reference the indicator number.
- ***Ex: Indicator 8.3 Distribution Checklist***

# LEA Preparation Prior to On-Site Monitoring Visit

- Current year documentation not sent for prior review by the Department for each required descriptor should be placed in a folder for team review; organize according to the CFM document
- Items too large to be placed in folders should be readily available and with required items clearly identified
- Items too large for printing to be placed in folders may be made available to the Department's Cross-Functional monitoring team via Internet and/or website links and/or flash drive
- Digital files are permitted

# LEA Preparation Prior to On-Site Visit

LEAs must provide:

- A room large enough to accommodate the entire monitoring team. If need be, more than one room can be used.
- Interview rooms (1 is sufficient)
- Internet access for the monitoring team to be able to review district and schools' web site information. IT staff should be available to assist with connectivity.

LEA staff need to be on-site and/or available during the monitoring visit. It is important that other meetings requiring LEA staff are not scheduled during the monitoring visit.

# LEA Preparation to On-Site Monitoring Visit

LEA staff to be present/available during monitoring include:

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- Title I, Part A - Parent and Family Engagement
- Title I, Part C - Education of Migratory Children
- Title I, Part D - Programs for Neglected or Delinquent Children
- Title I School Improvement - 1003(a)
- Title I School Improvement Grants (SIG) - 1003(g)
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A - Language Instruction for English Learners and Immigrant Students
- Title IV, Part A - Student Support and Academic Enrichment (SSAE)
- Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers
- Title V, Part B - Rural Education Achievement Programs (REAP)
- Title X, Part C - Education for Homeless Children & Youth
- **Individuals with Disabilities Education Act of 2004 (IDEA)**



# LEA Preparation to On-Site Monitoring Visit

Other LEA staff that also may need to be present are:

- Federal program director/coordinator
- LEA program staff assigned specific duties in any given federal program
- Financial persons responsible for federal grant budgets
- Human Resources designee

# Logistics

- GaDOE Onsite Coordinator will work with the LEA main contact person frequently in the days/weeks leading up to the visit
- Visits will last between 1-3 days
- Start time = 9:00 AM; lunch on our own but LEA can help identify options in the area
- **No exit conference**; results of monitoring will be delivered via the portal in 30 days.

# The Monitoring Document



## GaDOE Cross-Functional Monitoring Indicators 2019-2020



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# The Monitoring Document

- [FY20 Cross-Functional Monitoring Guidance Document](#)

Citations have active weblinks:

[ESEA](#): Sec. 1117 and 1120; Sec. 2102(b)(2)(E); Sec. 8501(a)(5); Sec. 8501(c); Sec. 4106(e)(2)(B); Sec. 8501(a)(5); Sec. 8501(c); [34 CFR Part 200.62-200.67](#); [34 CFR Part 200.77 \(f\)](#)

# GaDOE Monitoring Document (Location)

## Special Education Services and Supports: Budgets, Grants and Consolidated Application

[Offices & Divisions](#) [Programs & Initiatives](#) [Data & Reporting](#) [Learning & Curriculum](#) [State Board & Policy](#) [Finance & Operations](#) [Contact](#) [Calendar](#)

🏠 → Teaching and Learning → Special Education Services and Supports → Budget, Grants and Consolidated Application

[Rules, Manuals & Forms](#)  
[Special Education Rules](#)

**Budgets, Grants, Data Collection and Reporting**

[Budget & Grant Applications](#)

[LEA Consolidated Application](#)

[Data Collection Conference](#)

[Annual Reports](#)

[State Performance Plan \(SPP\), Annual Performance Reports \(APR\) and Annual Determinations](#)

**Continuous Improvement**

[Georgia's Continuous Improvement Monitoring Process \(GCIMP\)](#)

[Disproportionality](#)

[Strategic Plan and Federal Indicators](#)

[Private Schools/Residential Programs](#)

**Budget, Grants and Consolidated Application**

### LEA Excess Cost Calculation

- Submission Updates for 2018 Results Webinar
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

### Resources for Guidance

- High Cost and Residential and Reintegration Grant Submission
  - High Cost and Residential and Reintegration Grant Submission PowerPoint
- FY18 IDEA Budgeting Best Practices and Requirements
- Time and Effort Reporting Powerpoint
- Financial Management Complaints
- Equitable Services for Private and Home School Students Webinar
- **FY20 Cross-Functional Monitoring Guidance Document**
- FY20 IDEA Fiscal Monitoring Checklist for GNETS
- Federal Programs Monitoring

## Federal Programs

[Offices & Divisions](#) [Programs & Initiatives](#) [Data & Reporting](#) [Learning & Curriculum](#) [State Board & Policy](#) [Finance](#)

🏠 → School Improvement → Federal Programs → Title I, Part A → Federal Programs Monitoring

**Federal Programs**

[Title I, Part A](#)

[Academic Achievement Programs](#)

[Allocations](#)

[Committee Of Practitioners](#)

[Community Eligibility Provision \(CEP\)](#)

[CSI and TSI Schools](#)

[English Learner Programs](#)

[Family-School Partnership Program](#)

**Federal Programs Monitoring**

[Other Resources](#)

[Private Schools / Equitable Services](#)

[Professional Qualifications & ESSA In-Field Reporting](#)

[Schoolwide Programs](#)

[Targeted Assistance Programs](#)

[Title I Annual Reports](#)

[Title I Webinars, Workshops and Conferences](#)

**Federal Programs Monitoring**

Federal regulations and administrative procedures require that the state educational agency (SEA) monitor the implementation of program requirements and the expenditure of federal funds. Monitoring of federal programs is conducted to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education. Monitoring emphasizes accountability for using resources wisely. It serves as a vehicle for the Georgia Department of Education (Department) to help LEAs achieve high-quality implementation of educational programs.

Georgia Department of Education's Federal Programs monitoring process consists of six major components:

#### Program Requirements

- Monitoring of Expenditures
- Single Audit
- Physical Inventory Monitoring
- On-Site Monitoring
- Self-Monitoring
- Desktop Monitoring of Approved LEA Budgets

### Monitoring Resources

- Monitoring Cycles FY18 - FY22
- **FY20 Cross Functional Monitoring Document (Updated 8-27-2019)**
- FY20 Cross Functional Monitoring Training (Updated 8-27-2019)

# Overarching Requirements

## Section 1

### LEA Monitoring of Programs

# Overarching Indicator 1

## Monitoring Programs

### Requirement

[ESEA](#): Sec 1114(b)(3); Sec 1304; Sec. 1306; Sec. 9304; Sec. 2104(a)(1); [2 CFR Sec. 200.301, 200.328, 200.330, 200.26\(c\); 34 CFR Sec. 300; McKinney Vento Sec. 722\(c\)\(3\)\(E\)](#)

[Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments \(2016\)](#)

The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements. (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g) (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A--McKinney-Vento Act; and IDEA).

Evidence that the LEA is implementing its FY20 LEA Equity Action Plan for the two equity gaps and each corresponding equity intervention selected for improvement. [ESEA](#): Sec. 1111(g)(1)(B), 1112(b)(2), 2101(d)(2)(E), [Georgia EAAE](#)

### Evidence of Implementation

Evidence **shall** include written procedures used to monitor all critical ESEA/IDEA requirements of all programs (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g); (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A - McKinney-Vento Act; and IDEA) and its implementation at the district and schools (where applicable). These procedures will specify how the district will monitor each federal program to include:

- a. **Steps the LEA will use to monitor and provide technical assistance for the implementation of all Federal programs**
- b. Position(s) responsible for the implementation and monitoring
- c. **Frequency of monitoring (timeline)**
- d. List of documentation that will be maintained to verify the Title programs have been monitored
- e. **Needed corrective actions at schools (identified by the LEA)**
- f. Follow-up/verification of corrective actions at schools and district (identified by the LEA) review of applicable federal program budgets (development)
- g. **Description the LEA uses to identify high risk schools within the district**
- h. IDEA procedures to include SST, Child Find, Evaluation/RE-evaluation, Eligibility and Discipline
- i. **LEAs consolidating funds in 150, written procedures for monitoring intent and purposes**



# Overarching Indicator 1

## Monitoring Programs

### Requirement

[ESEA: Sec 1114\(b\)\(3\); Sec 1304; Sec. 1306; Sec. 9304; Sec. 2104\(a\)\(1\); 2 CFR Sec. 200.301, 200.328, 200.330, 200.26\(c\); 34 CFR Sec. 300; McKinney Vento Sec. 722\(c\)\(3\)\(E\)](#)

[Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments \(2016\)](#)

The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements. (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g) (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A--McKinney-Vento Act; and IDEA).

Evidence that the LEA is implementing its FY20 LEA Equity Action Plan for the two equity gaps and each corresponding equity intervention selected for improvement. [ESEA: Sec. 1111\(g\)\(1\)\(B\), 1112\(b\)\(2\), 2101\(d\)\(2\)\(E\)](#), [Georgia EAEF](#)

### Evidence of Implementation

Evidence **shall** include administering the LEA's written procedures for monitoring the implementation of all programs (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g); (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A - McKinney-Vento Act; and IDEA). LEAs **may** provide the following types of documentation or other types of documentation:

- a. **Data collection instruments used to monitor the implementation of all federally funded activities/strategies and budgets (interview guides, program review checklists, monitoring reports,**
- b. A summary and supporting documentation of the LEA's progress in monitoring the implementation of the FY20 LEA Equity Action Plan that addresses each LEA selected equity gap and corresponding equity intervention. (sign-in sheets, agendas, training documents, contracts/ agreements, purchase orders, reports - discipline, staffing, attendance, etc.)
- c. **Copies of the LEAs schedule for monitoring schools**
- d. Samples of communications to schools
- e. **Samples of on-going consultations with stakeholders and community-based partners that address implementation and progress towards meeting intended outcomes**
- f. Evidence of technical assistance provided by the LEA as a result of issues identified through the monitoring process (monitoring reports, corrective actions from the schools visited)
- g. **Minutes of board meeting approving the annual Grant Award Notification - SIG**
- h. Policies on Federal Grant Administration – SIG
- i. **Title I Part C - Supplemental Services Tracking form (required), home visit documentation, OSY profiles (required), preschool assessments**



# Overarching Indicator 1

## Monitoring Effectiveness

### Requirement

[ESEA](#): Sec 1114(b)(3); Sec 1304; Sec. 1306; Sec. 9304; Sec. 2104(a)(1); [2 CFR Sec. 200.301, 200.328, 200.330, 200.26\(c\)](#); [34 CFR Sec. 300](#); [McKinney Vento Sec. 722\(c\)\(3\)\(E\)](#)

[Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments \(2016\)](#)

The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and

Federal program requirements. (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g) (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A--McKinney-Vento Act; and IDEA).

Evidence that the LEA is implementing its FY20 LEA Equity Action Plan for the two equity gaps and each corresponding equity intervention selected for improvement. [ESEA](#): Sec. 1111(g)(1)(B), 1112(b)(2), 2101(d)(2)(E), [Georgia EAEE](#)

### Evidence of Implementation

Evidence **shall** include documentation of the effectiveness of grant funded activities for all programs (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g); (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A - McKinney-Vento Act; and IDEA). LEAs **may** provide the following types of documentation:

- A. Source documentation to support summary data and analysis for determining the effectiveness of all federally funded activities/strategies, including the FY19 Equity Action Plan (required)
- B. Source documentation (summary data and analysis) to support effectiveness determination in the FY19 Title II, Part A Effectiveness Budget Attachment that explains the effectiveness of each Title II, Part A funded strategy/activity in addressing one or more of the LEA's prioritized needs from the FY19 District Improvement Plan.
- C. Title IV, Part A Progress Monitoring/Effectiveness Summary Document
- D. Title I, Part C Program Evaluation Template; data disaggregation of migrant compared to non-migrant; migrant PFS compared to migrant non-PFS
- E. Homeless Education Program Evaluation summary
- F. Completed/annotated logic models

# Overarching Requirements

## Section 3

### Services to Eligible Private School Children

# Overarching Indicator 3.1

## ESSA – Services to Eligible Private School Children

### Requirement

- a. Evidence that the LEA provides for the equitable provision of services to eligible private school children, their teachers, principals and other school leaders
- b. Evidence that LEA provided initial consultation to private schools on their participation
- c. Evidence that participating private schools engage in ongoing consultation around the equitable provision services

ESEA: Sec. 1117 and 1120; Sec. 2102(b)(2)(E); Sec. 8501(a)(5); Sec. 8501(c); Sec. 4106(e)(2)(B); Sec. 8501(a)(5); Sec. 8501(c); 34 CFR Part 200.62-200.67; 34 CFR Part 200.77 (f)

USDE Non-Regulatory Guidance Title IX, Part E (2009): D-11 Consultation Documentation; D-12 Consultation Meeting Notes; D-16 Program Design; D-17 Timely and Meaningful; D-18 Ongoing Consultation; E-2 Private School Status

### Evidence of Implementation

Evidence **shall** include:

- A. Copies of all DE1111 forms submitted to LEA for the FY19 and FY20 school years (Title I, Part A; Title III, Part A)
- B. **Copies of private school invitations and nonprofit status (including foundational documentation for private schools operating under the auspices of another organization) for FY19 (local records) and FY20 (SLDS Application: ES4PS) inviting nonprofit private school to participate in equitable services (All Federal Programs)**
- C. Invitations for the provision of equitable services to eligible private schools
  1. Title I, Part A - Invitations to private schools serving students whose residence is within Title I eligible attendance areas
  2. Title I, Part C, Title II, Part A, Title III, Part A, Title IV, Part A and Title IV, Part B - Invitation to private schools whose physical location is within geographic boundaries
    - a. Title I, Part C – to private schools with students officially identified as eligible for MEP services
    - b. Title IV, Part B –to private schools whose physical location is within geographic boundaries of the service area of the proposed/approved grant application. Annual communication with same private school(s) regarding enrollment and services for the length of the approved application.
- D. **Evidence that initial consultation has occurred between the LEA and private school officials or its representatives regarding services for private school children prior to the LEA making any decision (All Federal Programs)**

# Overarching Indicator 3.1

## ESSA – Services to Eligible Private School Children

### Requirement

- Evidence that the LEA provides for the equitable provision of services to eligible private school children, their teachers, principals and other school leaders
- Evidence that LEA provided initial consultation to private schools on their participation
- Evidence that participating private schools engage in ongoing consultation around the equitable provision services

[ESEA](#): Sec. 1117 and 1120; Sec. 2102(b)(2)(E); Sec. 8501(a)(5); Sec. 8501(c); Sec. 4106(e)(2)(B); Sec. 8501(a)(5); Sec. 8501(c); [34 CFR Part 200.62-200.67](#); [34 CFR Part 200.77 \(f\)](#)

[USDE Non-Regulatory Guidance Title IX, Part E \(2009\)](#): D-11 Consultation Documentation; D-12 Consultation Meeting Notes; D-16 Program Design; D-17 Timely and Meaningful; D-18 Ongoing Consultation; E-2 Private School Status

### Evidence of Implementation

Evidence **shall** include:

E. The written affirmation and documentation of ongoing consultation from officials of private school or a representative. (All Federal programs). In addition to the required affirmation forms – Form A and Form B - consultation documentation may include:

- Meeting agendas and/or minutes with sign-in rosters**
- Results of assessment of private school student, teacher and leader needs
- Evidence of planning and budgeting**
- Records of provision of services, programs, materials and resources
- Evidence of evaluation of programs and services for effectiveness**
- If applicable, evidence of adequately addressing problems and complaints raised by private school officials
- Evidence that the LEA regularly supervises the provision of Title I, Part A and Title VIII (IC, IIA, IIIA, IVA, IVB) services to private schools**
  - Annual Inventory Records
  - Monitors the effectiveness of equitable services implementation in meeting the needs of students, staff and families



# Overarching Indicator 3.1

## ESSA – Services to Eligible Private School Children

### Requirement

- a. The LEA substantiates the number of private and home school students with disabilities that do not have Individual Educational Plans (IEPs).
- b. The LEA enters its Child Find count into the Proportionate Share tab in the Consolidated Application.
- c. The LEA tracks proportionate share funds.
- d. The LEA spends required Proportionate Share amount within grant period. If the correct amount was not expended, the LEA carries over that portion to be spent during the subsequent fiscal year.
- e. The LEA maintains controls of any property, equipment and supplies from IDEA used for Proportionate Share.
- f. If the LEA provided services, it was beyond the existing level of instruction at the private schools.
- g. If private school personnel were contracted, services were outside the regular duty hours of the teacher unless explicit time was set aside and funded.
- h. The LEA used state and local funds to supplement, not supplant, the required federal funds to be expended.
- i. The LEA completes the consultation process to include advertising of process.
- j. The LEA provides Child Find activities for private schools similar to the LEA schools.
- k. The LEA states the amount of funds available and the type of services to be provided prior to the start of the new school year.

IDEA: [34 CFR 300.130 – 144; 612 \(a\) \(10\)\(A\)](#)

### Evidence of Implementation

- A. Written Procedures that the LEA uses to determine that the required consultation occurred
- B. Evidence:
  1. LEA has met the requirement or consultation, written affirmation, and evaluation of the program
  2. Consultation has occurred between the LEA and stakeholders for eligible private and home school children
  3. Of written affirmation from officials of private school or a representative or home school representatives
  4. LEA has met the requirement for financial record keeping related to services to private and home school children that facilitate an effective or programmatic audit
  5. LEA has documentation when serving private school or home school children through contracts with a third party that ensures the third party is providing services to eligible private school children in accordance with all IDEA requirements
  6. LEA regularly supervises the provision of IDEA services to private and home school children
  7. Of service plans, if applicable
  8. Of Child Find activities to private schools
  9. LEA has documentation that each participating private school has non-profit status

# Fiduciary Responsibility

## Section 4

### Maintenance of Effort

# Overarching Indicator 4.1

## Maintenance of Effort

### Requirement

The LEA ensures that it complies with the procedures for ensuring maintenance of effort (MOE) as outlined in Sec. 1120A and 8521 of the ESEA and IDEA as outlined in 34 CFR 300.203, 34 CFR 300.204, and 34 CFR 300.205. [ESEA: Sec. 1120A; Sec. 1114, 1118; 34 CFR 300.203, 34 CFR 300.204, 34 CFR 300.205](#)

### Evidence of Implementation

- A. ESSA Documentation for ensuring maintenance of effort (MOE) for ESSA programs:
1. Written Procedures (ONLY if MOE is NOT MET) for determining maintenance of effort (MOE), including funds to be excluded from MOE calculations
  2. ESEA documentation for ensuring maintenance of effort (MOE) as outlined in Sec. 1120A and 8521 of the ESEA shall include:
    - If MOE is Met during the current fiscal year, no evidence is required
    - If MOE is NOT MET during the current fiscal year, the following is required:
      - Source data to support the request to the Department to seek waiver

# Overarching Indicator 4.1

## Maintenance of Effort

### Requirement

The LEA ensures that it complies with the procedures for ensuring maintenance of effort (MOE) as outlined in Sec. 1120A and 8521 of the ESEA and IDEA as outlined in 34 CFR 300.203, 34 CFR 300.204, and 34 CFR 300.205. [ESEA: Sec. 1120A; Sec. 1114, 1118; 34 CFR 300.203, 34 CFR 300.204, 34 CFR 300.205](#)

### Evidence of Implementation

- B. IDEA Documentation for ensuring maintenance of effort (MOE) for IDEA:
1. If MOE is MET, the required evidence would be a detailed expenditure report from the DE046 for the following special education program codes for the current compliance year: 2011 and 2018. Note: There are several additional state and local special education program codes on the DE046, however we will only be reviewing expenditures reported in those two codes.
  2. If MOE is NOT MET, documentation would consist of:
    - i. MOE Eligibility Form with projected expenditures for the current year
    - a. Exception requirement forms with supporting evidence verifying expenditures (usually this is expenditure report) maintained by LEA for LEAs that did not meet or LEAs who reduce effort optionally
    - b. Adjustments, if applicable, should have supporting evidence verifying expenditures maintained by LEA



# Overarching Indicator 4.1

## Maintenance of Effort (Two Standards)

1. Eligibility Standard
2. Compliance Standard

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
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2018-2019 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2019-2020 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 FY20, you may use projection or 19-1 FTE count. Complete the calculation worksheet tab to determine FY19 and FY20 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.

# Overarching Indicator 4.1

## Maintenance of Effort (Location Reminder)

The screenshot shows the GaDOE website interface. On the left is a 'Site Navigation' menu with various links. A red box highlights 'Consolidated Application', which has opened a sub-menu. In this sub-menu, 'Special Ed MOE' is highlighted with a red box. A large red arrow points from the text 'Click on Special Ed MOE to enter MOE Portal' to the 'Special Ed MOE' link. The main content area shows a 'Surveys' section with tabs for 'New (0)', 'Saved (0)', 'Submitted (10)', 'Approved (10)', and 'Reports'. The 'New (0)' tab is active, displaying 'No new surveys available'.

**Site Navigation**

- Home
- Logout
- Exceptional Students
  - SLDS Support with NO PII
  - Consolidated Application
    - Administration
    - Application
    - Online Help
    - Reports
    - Manage Public Schools
    - Special Ed Excess Cost
    - Title MOE
    - Special Ed MOE**
  - Special Education Annual Reports
  - View Documents
  - Finance Applications
  - SES Student Data Collection
  - Monitoring
  - Message Center
  - Grants Application
  - EOPA Reports
  - SE Applications Dashboard
  - Special Education IEP
  - Financial Review Application
  - Coordinated Early Intervening Services (CEIS)
  - CLIP State Administration
  - Professional Learning Opportunities (PLO)

**Surveys** options |

New (0)	Saved (0)	Submitted (10)	Approved (10)	Reports
No new surveys available				

More

Click on Special Ed MOE to enter MOE Portal

# Overarching Indicator 4.1

## Maintenance of Effort (Location Reminder)

Special Education - Maintenance of Effort

Fiscal Year: 2018 District Name: [District Name]

Manage MOE MOE View Attachments

Overall MOE: Met MOE Status Changed by ☐ Apply 50% of Local Effort

### State & Local Aggregate

For FY ending June 30, 2018	\$4,770,383.73	MOE Status: Met MOE Exception Detail:
State and Local Effort	\$4,665,466.13	
FY2 Compared to FY1- Aggregate	\$104,917.60	
<input type="checkbox"/> Adjustment		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$4,770,383.73	
For FY ending June 30, 2018	\$8,626.37	MOE Status: Met MOE Exception Detail:
State and Local Per Pupil Effort	\$8,348.06	
FY2 Compared to FY1- Aggregate	\$278.31	
<input type="checkbox"/> Adjustment		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$8,626.37	
For FY ending June 30, 2018	\$1,600,172.00	MOE Status: Failed Exception Detail:
Local Effort	\$1,600,172.00	
FY2 Compared to FY1- Aggregate	(\$240,033.87)	
<input type="checkbox"/> Adjustment		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$1,600,172.00	
For FY ending June 30, 2018	\$2,821.23	MOE Status: Failed Exception Detail:
Local Per Pupil Effort	\$2,995.30	
FY2 Compared to FY1- Aggregate	(\$174.07)	
<input type="checkbox"/> Adjustment		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
Projected Effort	\$2,995.30	

# Fiduciary Responsibility

## Section 5

Internal Control/Expenditures

Inventory

Drawdowns

Cost Principles

(ALL PROGRAMS)

# Overarching Indicator 5.1

## Internal Controls

### Requirement

Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Procurement, Time and Effort, Travel, Segregation of Duties, Stipends) are present and meet requirements for internal controls:

- a. Effectiveness and efficiency of operations;
- b. Reliability of reporting for internal and external use;
- c. Compliance with applicable laws and regulations
- d. Ability to meet the following objectives for Federal Awards:
  1. Transactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets
  2. Transactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement

### Evidence of Implementation

Evidence **shall** include:

#### A. Internal Controls Required to be in Writing

1. Written Allowability Procedures
2. Segregation of Duties
3. Written Procurement Procedures
4. Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients
5. Written Conflict of Interest Policy
6. Written Personal Compensation
7. Written Stipend Policy
8. Written Travel Policy

#### B. Evidence **may** include other recommended procedures not required in writing

- i. Procedures to support suspension and debarment is checked prior to making purchases above \$25,000 threshold from single vendor (34 CFR 85.110)



# Overarching Indicator 5.1

## Accounting Records/Expenditures

Requirement	Evidence of Implementation
<p>Evidence that the LEA maintains accounting records that are supported by source documentation and costs are allowable under applicable laws and regulations. Expenditures meet the following standards including, but not limited to:</p> <ul style="list-style-type: none"> <li>•Segregation of duties in review and authorization (must include Program Coordinator).</li> <li>•Reconciles all applicable reports – expenditure, budget, etc.</li> <li>•Allowable under applicable laws and regulations.</li> <li>•Prove necessary, reasonable, and allocable.</li> <li>•Supported by source documentation.</li> <li>•Supplement, not supplant</li> <li>•Align with approved Federal budget.</li> <li>•Occur within the grant Period of Performance and benefits current grant period.</li> <li>•Comply with standards of documentation of personnel expenditures (Time and Effort).</li> <li>•Maintain oversight of contracts/purchase orders for contracted services.</li> <li>•Avoid conflict of interest.</li> <li>•Provides time stamped documentation of verifying vendors against suspension and debarment database</li> <li>•Follow federal procedures and/or policies related to competition and methods of procurement.</li> </ul>	<ul style="list-style-type: none"> <li>C. Copy of FY19 and FY20 Payroll &amp; Expenditure Detail Reports for every program organized by site, function and object (if applicable, with LEA Chart of Accounts crosswalk).</li> <li>D. Copy of Source Documentation for all requested expenditures (purchase orders, invoices, contracts/ contract deliverables, agendas, receipts, travel authorizations, pre-approval, Title III funded instructors/ tutors, administrative costs), all capital expenditures, all competitive procurement.</li> <li>E. Copy of FY19 and FY20 Time and Effort Records.</li> <li>F. Copy of special approval documentation (capital expenses, transfer of funds, consolidation of administrative funds, etc.).</li> <li>G. Copy of single audit reports for last two years available.</li> <li>H. Copy of Resource Allocation Method/Plan (RAM/P) to meet Title I supplement not supplant, including the process for RAM/P development (method equitably distributes state and local funds and resources to each of its schools before allocating federal funds)</li> <li>I. Copy of FY19 Completion Report and FY19 general ledger for each federal program</li> <li>J. Copy of time stamped documentation verifying vendors against suspension and debarment database.</li> </ul>

## Time & Effort:

### Standards for Documentation of Personnel Expenses §200.430

The Appendix to 2 C.F.R. Part 225 (formerly OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*) requires an employee whose salary and wages are supported, in whole or in part, with Federal funds to document his/her time spent working on Federal programs in order to ensure that charges to each Federal program reflect an accurate account of the employee's time and effort devoted to that program.

# Time & Effort:

## Standards for Documentation of Personnel Expenses §200.430

### How Do Districts Determine which Time-and-Effort Documentation is Required?

Districts must determine if the employee is working on a “single cost objective”

#### Definition of “cost objective”

A function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

- A “single cost objective,” therefore, can be, for example, a single function or a single grant or a single activity.
- It is possible to work on a single cost objective even if an employee works on more than one Federal award or on a Federal award and a non-Federal award.
- **The key to determining whether an employee is working on a single cost objective is whether the employee’s salary and wages can be supported *in full* from each of the Federal awards on which the employee is working, or from the Federal award alone if the employee’s salary is also paid with non-Federal funds.**



# Time & Effort:

## Standards for Documentation of Personnel Expenses §200.430

### Two Types of Time and Effort:

1. Semiannual Certifications (Periodic Certifications)
2. Personnel Activity Reports (PARS)

### Semiannual Certifications: (Single Cost Objective)

If an employee works solely on a single Federal award or cost objective, charges for the employee's salary and wages must be supported by periodic certifications that the employee worked solely on that program or cost objective for the period covered by the certification. Those certifications must –

- May be prepared semiannually (twice a year) **OR** once a year as detailed in your district's written procedures.
- Signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.
- May be completed for an individual or group (both forms available on GaDOE Website)

Flexibility for time and effort **must** be addressed in the district's internal controls

# Time & Effort:

## Standards for Documentation of Personnel Expenses \$200.430

### **Personnel Activity Reports (PARS):** (Multiple Cost Objective)

If an employee works on multiple activities or cost objectives, a distribution of the employee's salary and wages must be supported by a personnel activity report (PAR) or equivalent documentation. Instances of multiple activities or cost objectives for which a PAR is required — that is, if an employee works on —

- Multiple Cost Objectives
- Can be submitted to supervisor quarterly or monthly as detailed in your districts written procedures

A PAR must —

- Reflect an after-the-fact distribution of the actual activity of the employee.
- Account for the total activity for which each employee is compensated.

Flexibility for time and effort **must** be addressed in the district's internal controls

## Time & Effort:

### Standards for Documentation of Personnel Expenses §200.430

Charges for salaries must be based on records that accurately reflect the work performed

- Must be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and properly allocated
- Be incorporated into official records
- Reasonably reflect total activity for which employee is compensated - not to exceed 100-percent
- Encompass all activities (federal and non-federal)
- Comply with established accounting policies and practices
- Support distribution among specific activities or cost objectives

## Time & Effort: Standards for Documentation of Personnel Expenses §200.430

If records meet the standards: the non-federal entity ***will NOT be required to provide additional support or documentation for the work performed*** § 200.430(i)(2)

BUT, if “records” of grantee do not meet new standards, the Department may require PARs §200.430(i)(8)

- PARs are not defined!!

# Overarching Indicator 5.2

## Inventory Internal Controls

Requirement	Evidence of Implementation
<p>Evidence that all LEA inventory internal controls required to be in writing by 2 CFR Part 200 are present and meet requirement for internal controls:</p> <ul style="list-style-type: none"> <li>a. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.</li> <li>b. Maintenance procedures to keep the property in good condition.</li> </ul>	<p>Evidence <b>shall</b> include:</p> <ul style="list-style-type: none"> <li>A. Written procedures for managing equipment - (including replacement equipment) until disposition takes place               <ul style="list-style-type: none"> <li>1. Acquisition of equipment</li> <li>2. Method of entering information into the LEA's inventory management system</li> <li>3. Off-site use of equipment</li> <li>4. Physical inventory</li> <li>5. District Equipment Disposition Procedures</li> <li>6. Adequate safeguards related to loss, damage, or theft of equipment</li> <li>7. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.</li> <li>8. Equipment use for Title I, Part A TA programs</li> <li>9. Equipment use for private schools</li> <li>10. Maintenance procedures to keep the property in good condition.</li> </ul> </li> </ul>



# Overarching Indicator 5.2

## Inventory Internal Controls

Requirement	Evidence of Implementation
<p>Evidence that the LEA manages equipment in a way that meets the following conditions</p> <ul style="list-style-type: none"> <li>• Use of the equipment for authorized purposes of the property during the period of performance, or until the property is no longer needed for the purposes of the project.</li> <li>• Maintenance of property records to include person responsible for maintaining documentation. Purchase Orders and Inventory Records showing: <b>item description, cost, source of funding for equipment including the Federal Award Identification Number (FAIN), date of purchase, serial number or other identification number, location, use, condition of property, and disposition data including date of disposal.</b></li> <li>• Annual physical inventories and reconciliation of physical inventory with property records.</li> <li>• Adequate safeguards to prevent loss, damage, or theft of the property to include investigation if loss, damage, or theft occur.</li> <li>• Sale of property procedures to ensure the highest possible return.</li> <li>• Disposition of equipment in accordance with state laws and procedures.</li> </ul> <p><a href="#">2 CFR Sec. 200.313</a></p>	<ul style="list-style-type: none"> <li>• Copies of all purchase orders documenting purchases of equipment with federal funds.</li> <li>• Copy of inventory records with all required component [CFR 200.313(d)]</li> <li>• Records/logs of dates that physical inventories were conducted at LEA and schools with date, and signatures of person conducting inventory.</li> </ul>

# Overarching Indicator 5.2

## Inventory Internal Controls

Requirement	Evidence of Implementation
Evidence that all LEA cash management internal controls specific to the drawdown of funds required to be in writing by 2 CFR Part 200 are present and meet requirements for internal controls and as outlined in the <a href="#">Federal Programs Handbook</a> .	Evidence <b>shall</b> include: <ul style="list-style-type: none"><li>A. Written cash management (payment) procedures.</li><li>B. Copies of all FY19 &amp; FY20 DE0147s for each federal program being monitored. Include supporting accounting records.</li><li>C. Evidence that LEA reconciles drawdown requests as needed and maintains supporting documentation</li></ul>

# Equipment §200.33

## Prior Approval (Reminder)

**Equipment Definition:** means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

### **GaDOE Prior Approval: Required**

- *District Purchases Equipment* that has a **per-unit** acquisition cost which **equals or exceeds \$5,000**.



# Capital Expenditures §200.13

***Capital expenditures*** means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Capital expenditures for general purpose equipment, buildings, and land are **unallowable** as direct charges

- GaDOE prior written approval required

## Indicator 20: IDEA Fiscal Compliance

- CEIS Expenditures
- High Cost Fund Pool
- LEA Excess Cost Calculation
- Parent Mentor Grant

# Indicator 20.1

## Comprehensive Coordinated Early Intervening Services (CCEIS)

### Requirement

- The LEA is compliant in grant management procedures for use of IDEA CCEIS funds.

**34 CFR 300.208**

**34 CFR 300.226**

### Evidence of Implementation

- Detailed CCEIS expenditure reports
  - Grand total must equal required amount, including carryover.
  - All expenditures must align with the approved CCEIS plan.

# Indicator 20.2

## IDEA High Cost Fund

### Requirement

- The LEA is compliant in grant management procedures for use of IDEA for High Cost Fund.

**34 CFR 300.704**

### Evidence of Implementation

- Detailed HCF expenditure report
  - Grand total must equal or exceed the grant amount.
  - All expenditures must align with the approved HCF application.
- Student IEP/Eligibility
- Invoices, receipts, etc.
- Medicaid reimbursement documentation, if applicable

# Indicator 20.3

## Excess Cost

Requirement	Evidence of Implementation
<p>The LEA only uses IDEA for the excess costs of students with disabilities.</p> <p>34 CFR 300.16 34 CFR 300.202 Title I A 602.8</p>	<ul style="list-style-type: none"><li>• Portal Results and Base signed off.</li><li>• Excess Cost Expenditure reports for special education expenditures on the results calculations tab.</li><li>• Supporting evidence for “other special education expenses”.</li><li>• Supporting evidence for student enrollment.</li></ul>

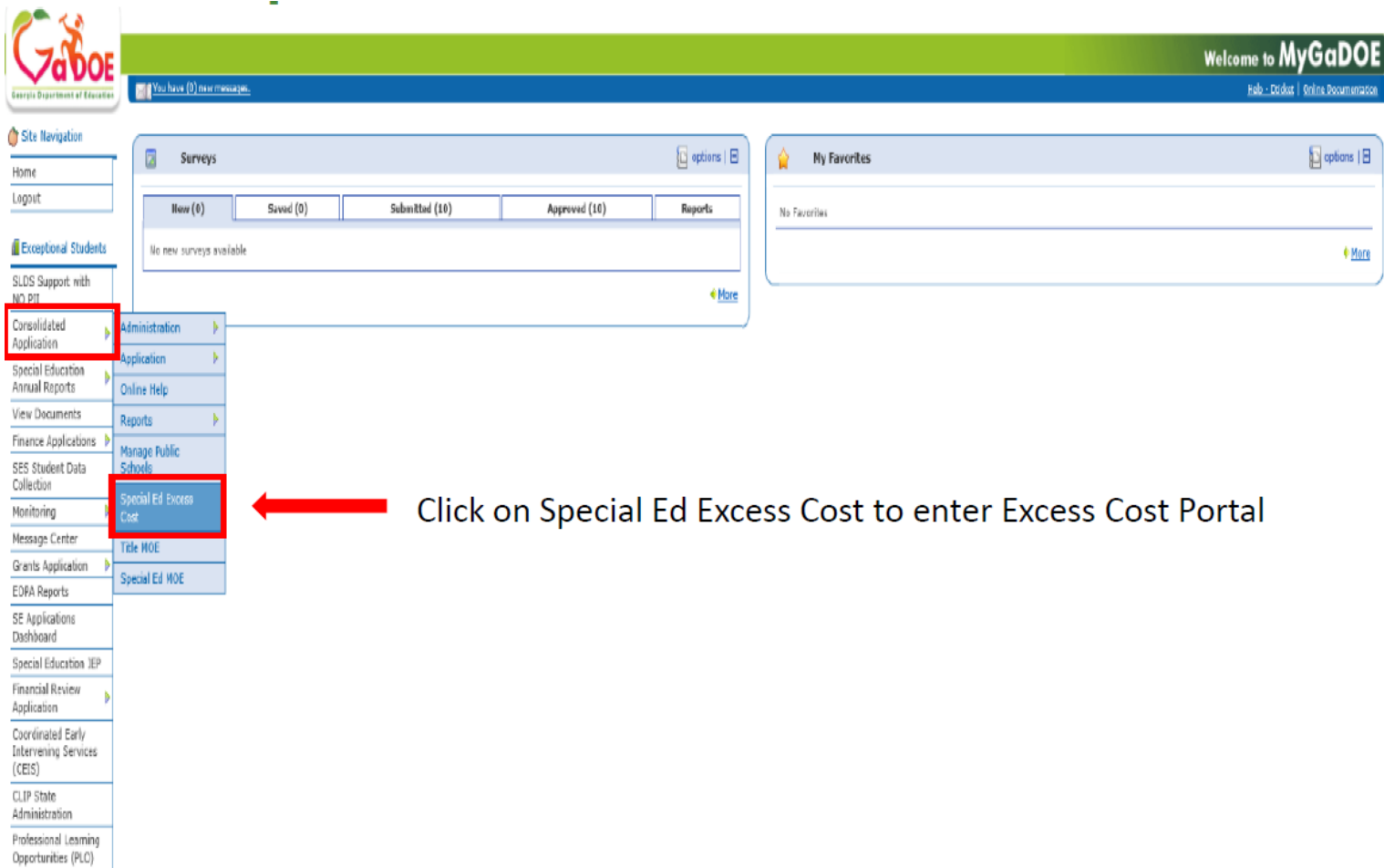
# Indicator 20.3

## Excess Cost

Requirement	Evidence of Implementation
The LEA only uses this grant to hire a parent mentor and fulfill obligations set forth in the grant application.	<ul style="list-style-type: none"><li>Supporting evidence such as detailed expenditure reports, logs, invoices, or any other detailed documentation for matching services of \$12,500 which may include salary, travel/conference costs, professional development of in-kind contributions.</li></ul>

# Indicator 20.3

## Excess Cost (Location Reminder)



The screenshot displays the MyGaDOE portal interface. At the top, there is a green header with the GaDOE logo on the left and the text "Welcome to MyGaDOE" on the right. Below the header, a blue navigation bar contains a message: "You have (0) new messages." and links for "Help", "Docs", and "Online Documentation".

On the left side, there is a "Site Navigation" menu with links for "Home" and "Logout". Below this is a section for "Exceptional Students" with a list of links: "SLDS Support with N/A PIT", "Consolidated Application", "Special Education Annual Reports", "View Documents", "Finance Applications", "SES Student Data Collection", "Monitoring", "Message Center", "Grants Application", "EDFA Reports", "SE Applications Dashboard", "Special Education IEP", "Financial Review Application", "Coordinated Early Intervening Services (CEIS)", "CLIP State Administration", and "Professional Learning Opportunities (PLC)".

The "Consolidated Application" link is highlighted with a red box. A red arrow points from this link to the "Special Ed Excess Cost" link in the "Special Education" section of the menu. The "Special Ed Excess Cost" link is also highlighted with a red box.

In the center of the page, there is a "Surveys" section with tabs for "New (0)", "Saved (0)", "Submitted (10)", "Approved (10)", and "Reports". Below the tabs, it says "No new surveys available" and has a "More" link.

On the right side, there is a "My Favorites" section with a "No Favorites" message and a "More" link.

A red arrow points from the "Special Ed Excess Cost" link to the text: "Click on Special Ed Excess Cost to enter Excess Cost Portal".

# Indicator 20.3

## Excess Cost (Reminder)

### Excess Cost: Two Step State Reporting Process

1. Excess Cost Results
2. Excess Cost Base

GaDOE Program Manager Signs-Off on Both Steps

Special Education Excess Cost : Base Calculation for Fiscal Year - 2018

Fiscal Year: 2018 District Name: Pickens County - 712

Program Manager Signed Off

Excess Cost Result Excess Cost Base

District School Calculations Audit Trail

Excess Cost FY 2018 Results

Part A - Total Federal, State and Local Expenditures

	Elementary (PK-8)	Secondary (9-12)
2018 School Level Expenditures:	\$24,350,925.10	\$9,808,003.48
2018 School and Program Center, Level Expenditures: (schools, Programs, Centers, etc. that serve both elementary and secondary grades.)	\$0.00	\$0.00
2018 District-wide Level Expenditures:	\$7,868,976.20	\$3,169,446.15
2018 Total Expenditures:	\$32,219,901.30	\$12,977,449.63



# Indicator 22. IDEA Schoolwide Program Consolidation

- IDEA funds must be counted as Federal funds for IDEA's excess cost and supplement not supplant calculations, which includes special education maintenance of effort (MOE). Both calculations will be reviewed.
- Schoolwide programs may not exceed what is allowed by the IDEA. First, the LEA determines the amount of funds it received under the IDEA section 611 and 619 programs. Secondly, the LEA must divide the total amount of its IDEA grants by the number of children with disabilities in the jurisdiction of the LEA. Finally, the LEA then multiplies this figure by the number of children with disabilities who will be participating in the schoolwide program. This will be approved initially at the time of consolidation budget approval. The formula calculation and expenditures will be reviewed during monitoring.
- Students must receive services in accordance with a properly developed individualized education plan (IEP); and be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA. A sampling of IEPs will be requested ahead of the monitoring review. During the monitoring review, the LEAs must provide evidence that student services are being implemented according to the IEPs of each student. Evidence may include: teacher schedules, student schedules, FTE reporting, or any other supporting documentation that indicates services have taken place.

## Indicator 22. IDEA Schoolwide Program Consolidation

The IDEA places the following conditions on LEAs and schools that consolidate IDEA funds in a schoolwide program:

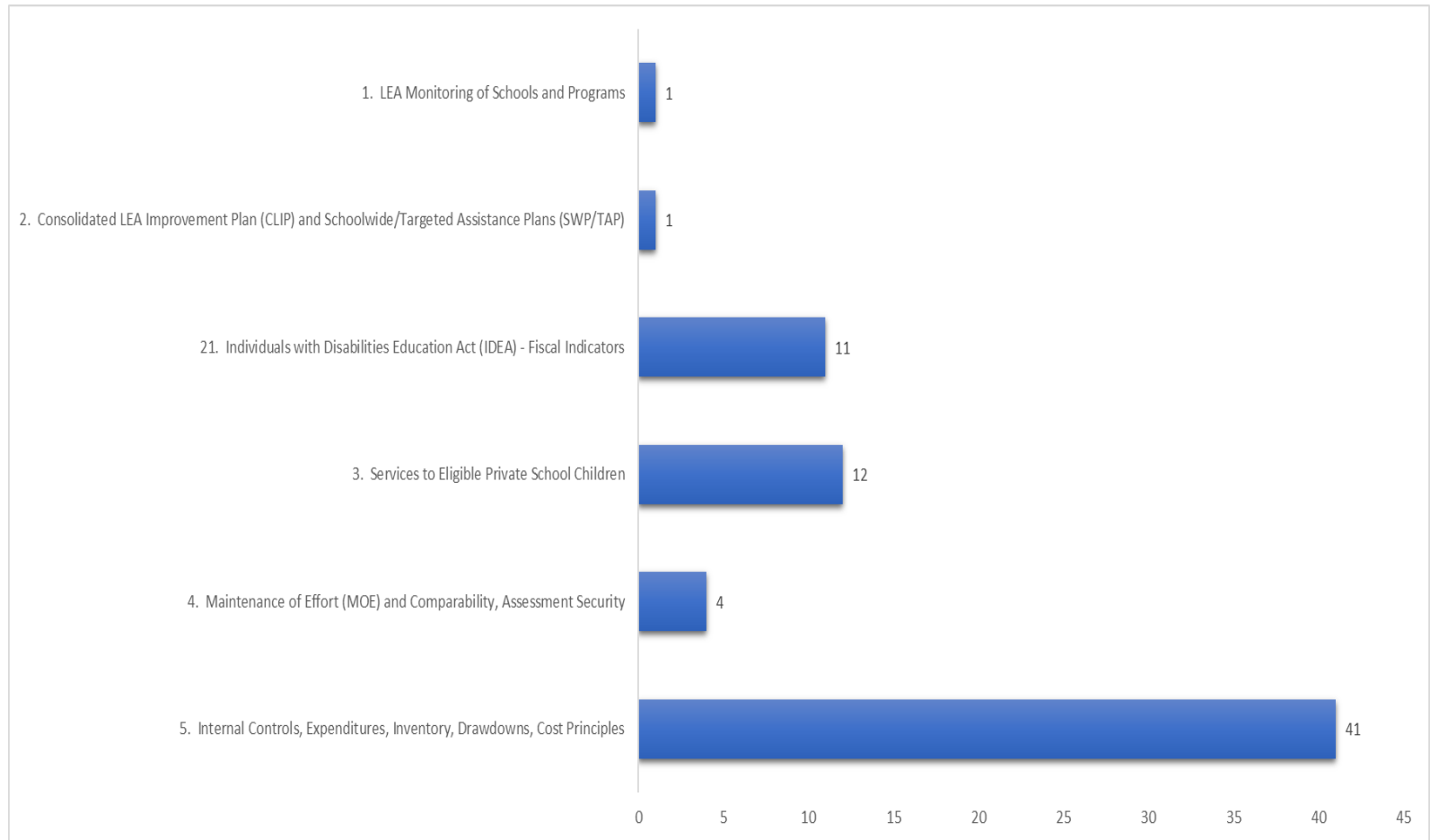
1. The IDEA funds must still be counted as Federal funds for IDEA's excess cost and supplement not supplant calculations.
2. Regardless of how the IDEA funds are expended, children with disabilities in a schoolwide program school must:
  - receive services in accordance with a properly developed individualized education program (IEP); and
  - be afforded all of the rights and services guaranteed to children with disabilities and their parents under the IDEA.

# Common Findings Across All Programs



# FY19 Common Findings

(60 LEAs monitored by Unit; 70 total findings)



# FY19 Common Findings

## Indicator 1. LEA Monitoring of Programs

- Missing Written Procedures
- Not following Written Procedures
- Missing source documentation
  - Emails
  - Memos
  - Dated meeting agendas
  - Dated sign-in sheets
  - Checklists with comments

# FY19 Common Findings

## Indicator 2. Consolidated LEA Improvement Plan (CLIP) and Schoolwide/Targeted Assistance Plan

- Missing Written Procedures
- Not following Written Procedures
- Missing source documentation
  - Emails
  - Memos
  - Dated meeting agendas
  - Dated sign-in sheets
  - Checklists with comments
  - Websites (Meeting Announcements)

# FY19 Common Findings

## **Indicator 21. Individuals with Disabilities Act (IDEA) Fiscal Indicators:**

CEIS Expenditures, High Cost Fund Pool, LEA Excess Cost Calculation Parent Mentor Grant.

- State Reporting Item Missing (Excess Cost)



# FY19 Common Findings

## Indicator 3. Services to Eligible Private School Children

- Not following Written Procedures
- Missing Written Procedures
- Missing source documentation
  - No Private School/Homeschool Consultation Meeting Conducted
  - Homeschool Parents not invited to Consultation Meeting
  - Private School Affirmation
  - Private/Home School Participation
  - Postage / Emails
  - Dated meeting agendas
  - Dated sign-in sheets

# FY19 Common Findings

## Indicator 4. Maintenance of Effort (MOE) and Comparability, Assessment Security

### MOE's two standards:

#### 1. Eligibility Standard

“For purposes of establishing the LEA’s eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available: (i) Local funds only; (ii) The combination of State and local funds; (iii) Local funds only on a per capita basis; or (iv) The combination of State and local funds on a per capita basis.”

#### 2. Compliance Standard

“An LEA meets this [compliance] standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§ 300.204 and 300.205: (i) Local funds only; (ii) The combination of State and local funds; (iii) Local funds only on a per capita basis; or (iv) The combination of State and local funds on a per capita basis.”

- **Districts failed to meet compliance standard at time of monitoring.**

# FY19 Common Findings

## Indicator 5. Internal Controls, Expenditures, Inventory, Drawdowns, Cost Principles

- Missing Time and Effort (Periodic Certifications)
- Non-Compliant IDEA Inventory
- Missing Suspension and Debarment checks
- Missing Written Internal Controls
  - Methods of Procurement
  - Stipends
  - Compensation: Standards for Documentation of Personnel Expenses

# Compliant or Non-Compliant?

# IDEA Inventory Review

## Inventory Requirements

The LEA shall maintain an inventory of all materials, equipment, and property purchased with federal funds for use with eligible students at private schools. The inventory shall contain the same requirements for any equipment purchased with federal funds. These requirements are:

- A **description** of the equipment.
- A **serial number**, model number, or other identification number.
- The **funding source (including FAIN) and percentage** under which the equipment was acquired. *Note:* Equipment purchased with federal funds shall be identified to indicate federal ownership by specific federal program (e.g., items purchased with Title I Part A monies must be marked as Title I, Part A with grant award year.)
- The **source of property (vendor)**.
- The **acquisition date** and **unit cost**.
- The present **location** of the equipment (school, classroom, etc.).
- Indication of the **use** of the equipment—instruction, professional learning, parent and family engagement, administration, etc.
- The **condition** of the equipment.
- The **date** the information was added to the inventory.
- Who holds **title** to the equipment?
- All pertinent information on the final transfer, replacement, or **disposition** of the equipment (including the date of disposal and sale price of the equipment).

# IDEA Inventory

## Sample Inventory

Description	Vendor	Purchased Date	Purchased Price	Date included on Inventory	Identification		Funding/Title			Specific Location	Use of Equipment	Condition	Deposition Data	Physical Inventory Initial and date
					Serial #	Decal #	Grant	%age from source	FAIN				Check all that apply	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	

# Compliant or Non-Compliant?

Exceptional Education Program Inventory					
Equipment	Serial Number	Date	Date In	Quantity	Staff Name
Dell PC	3S47P21	3/1/2013		1	
Dell	OG33IH	3/1/2013		1	
Fujifilm Finepix S2940(Camera)	1TD85912				
Kodak Easy Share(Camera)	KCTNU3014080	11/3/2011			
Kodak Easy Share(Camera)	KCTNU12721830	11/3/2011			
AT&T Cordless Phone(Dual base speaker phone)	TL96271				
Canon Professional Desktop Printing Calculator	2165101				
Amplification System(Lightspeed tek. Com)	705507180176	FY 06		1	
2000 X Digital Camera(Cannon)	DC 310; DC 7.4 V	FY 09		1	
Dell Laptop(Dell)	T1900481			1	
Laptop(HP)	5CD41832417	FY 15		1	
Kindle		FY 14		1	
Laptop(Lenovo Think Pad)		FY 15		1	
Laptop(HP)	SCD4193FLF	FY 15		1	
Fax Phone(Canon)	QAU40122	FY 16			
Image Class Canon Laser All-In-One	WCL55436/D530	FY 16		1	
Image Class Canon Laser All-In-One	WCL55766/D530	FY 16		1	
TI-30XS Multiview Calculator	C-5 B000PDFQ6K	11/21/2011		2	
TI-30XS Multiview Calculator	C-5 B000PDFQ6K	11/21/2011		2	
TI-30XS Multiview Calculator	C-5 B000PDFQ6K	11/21/2011		2	
TI-30XS Multiview Calculator	C-5 B000PDFQ6K	11/21/2011		2	
TI-30XS Multiview Calculator	C-5 B000PDFQ6K			2	
Mailing machine	601-5			1	



# Compliant or Non-Compliant?

Invoice#	6769904197		
P O #	1270		
Amount	\$4,136.00		
10 PACK - IPADS	GG7X4VN8JF8J	INVENTORY#	53
	GG7X4VNB8JF8J		54
	GG7X4W1XJF8J		55
	GG7X53XWJF8J		56
	GG7X54P7JF8J		57
	GG7X54R6JF8J		58
	GG7X55ARJF8J		59
	GG7X56V7JF8J		60
	GG7X5857JF8J		61
	GG7X58EUJF8J		62
			\$ 2,940.00
4 IPADS	DMPXGV67JF8J		63
	DMPXGW43JF8J		64
	DMQXDM12JF8J		65
	DMQXDPMKJF8J		66
			\$ 1,196.00

11/29/2018  
Completed

# Compliant or Non-Compliant?

Item Number	Item Purchased	Purchasing Vendor	Manufacture Name	Model Description	Serial Number	Purchase Date	Cost	Purchase Order #	Funding Source	Facility / Building	Room Number	Inventory Date	Tag Name	Internal Action	Condition	Use
1529	Laptop	Howard Technologies	Dell	Latitude E5540	J2H0YZ1	15-Aug-16	\$1,113.64	17378	Title VIB SpEd	MS	208				In-Service	Instructional
1530	Laptop	Dell Marketing	Dell	Latitude E5540	J2H0YZ1	22-Aug-16	\$1,113.64	17378	Title VIB SpEd	MS	208				In-Service	Instructional
1531	Laptop	Dell Marketing	Dell	Latitude E5540	73H0YZ1	22-Aug-16	\$1,113.64	17378	Title VIB SpEd	MS	413				In-Service	Instructional
1532	Laptop	Dell Marketing	Dell	Latitude E5540	H7P0YZ1	22-Aug-16	\$1,113.64	17378	Title VIB SpEd	HS	219				In-Service	Instructional

# Internal Controls Review: Segregation of Duties

- Segregation of Duties (SOD) is a basic building block of sustainable risk management and internal controls for a business. The principle of SOD is based on shared responsibilities of a key process that disperses the critical functions of that process to more than one person or department. Without this separation in key processes, fraud and error risks are far less manageable.

## A group of people, mostly in light blue shirts, are holding up white rectangular cards with large black question marks. The person in the center foreground is in sharp focus, holding the card with both hands. The background is slightly blurred, showing other people also holding similar cards, creating a sense of a collective choice or uncertainty.

[illegible]

# Compliant or Non-Compliant?



This Photo by Unknown Author is licensed under [CC BY-NC-ND](#)

Purchase Order Number: 1358

DATE: 1/7/2019  
CC / Dollar General

Quantity	Unit	Description	TERMS: Net 30	No C.O.D. Order Accepted	Unit Price	Total
6		Spent School				14.58
		BOE Office				166.58
See Receipt Attached						
SUBTOTAL						181.16
SHIPPING						
TOTAL						181.16

YEAR	FUND	ACCOUNT	AMOUNT	APPROVED BY
19/	100-0000	2500-1000	14.58	
19/	100-0000	2500-1000	166.58	
TOTAL				

334/9999

DEPT. HEAD  
DATE 1/7/19

SUPERINTENDENT  
DATE 1/7/19

334/9999

DISH TV - \$19.99/MO.  
SIGNATURE CARD DEPT.  
S.S. - R. - P.L. - 27412-1101-11



# Compliant or Non-Compliant?



This Photo by Unknown Author is licensed under [CC BY-NC](#)

This number must appear on all invoices, packages, and paper.  
 Purchase Order Number: 1365  
 DATE: 7/1/17  
 Capital One  
 Loans

Quantity	Unit	Description	TERMS: Net 30	No C.O.D. Order Accepted	Unit Price	Total
3		School Rugs			34.93	104.94
1-2		4x6 mats			59.98	119.96
		See Attached Credit (1 mat) (Tax)			(-34.93)	(-2.43)
SUBTOTAL						222.90
TAX						15.73
TOTAL						238.63

YEAR	FUND	ACCOUNT	AMOUNT	APPROVED BY
19	100	9930-2600	10000	
TOTAL				

Expendable Equipment 334/9936

APPROVED BY: [Signature] DATE: 7/1/17

APPROVED BY: [Signature] DATE: 7/1/17

SUPERINTENDENT

This number must appear on all invoices, packages, and paper. <b>Purchase Order Number: 1264</b>		RECEIVED S H I P T O
DATE: 1/11/19 Capital One Lowe's		

Exempt From State Taxes		TERMS: Net 30	No C.O.D. Order Accepted	
Quantity	Unit	Description	Unit Price	Total
		BOE		
3		Blinds (Front Office)	29.97	89.91
1		MAT 3x5		84.96
1		Mat 2x3		19.96
1		Mail Box		12.96
1		Furniture (Legs) Pods		3.72
			SUBTOTAL	166.59
			+ tax	11.66
			TOTAL	178.25

YEAR	FUND	ACCOUNT	AMOUNT	APPROVED BY	DATE
19	100	9990			1/11/19
		2500-61000			1/11
TOTAL					1/11

Expendable Equipment





## Internal Controls Review: Time and Effort (Periodic Certifications)

Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation that meets the following criteria in order to be allowable:

- The employee's time must be documented in writing.
- The documentation must reflect the actual time spent by the employee on activities of the federal program(s) being charged.
- The period covered by the documentation may not exceed one month unless a semi-annual certification is used to report time and effort for a single cost objective.
- The documentation must account for all of the employee's time for the period covered.
- The documentation must be signed after the fact by the employee or supervisor knowledge of the work performed.

Flexibility for time and effort **must** be addressed in the district's internal controls.

# Internal Controls Review: Time and Effort (Periodic Certifications)



## Consolidated Application

**District Code :**  
**Fiscal Year :** 2019  
**Status :** Approved  
**Superintendent Sign off date :** 07/11/2019 15:52:50

**District Name :**  
**Program :** Special Ed - Flowthrough

## Budget Details

**Allocation :**

**Additional Allocation :**

**Carryover :**

**Total Grant Award:**

**Transfer Amount :**

**Total budgeted funds for this Fiscal Year :**      **Not Budgeted Funds :**      \$0.00

## Budget Details

Fiscal Year	From Program	To Program	School	To Sub-Grant	Function	Object	Units	Price	Amount	Description
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	110	1	\$10,000.00	\$10,000.00	Home Based instruction per IEP
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	117	1	\$43,565.00	\$43,565.00	Salaries for 17 ESY special education teachers.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$34,228.00	\$34,228.00	Salaries for 12 Paras for ESY.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,653,863.00	\$1,653,863.00	Salaries for 67 IEP paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,250.00	\$1,250.00	Para support for home-based instruction.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	145	1	\$5,000.00	\$5,000.00	Salaries for interpreters who provide interpreting for SWDs for extra curricular activities per IEP.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$12,437.00	\$12,437.00	Benefits for 17 ESY teachers
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$9,772.00	\$9,772.00	Benefits for 12 ESY paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$1,024,427.00	\$1,024,427.00	Benefits for 67 IEP paras

# Internal Controls Review: Time and Effort (Periodic Certifications) Compliant or Non-Compliant?

 **Consolidated Application**

District Code :      District Name :  
Fiscal Year : 2019      Program : Special Ed - Flowthrough  
Status : Approved  
Superintendent Sign off date : 07/11/2019 15:52:50

## Budget Details

Allocation :

Additional Allocation :

Carryover :

Total Grant Award:

Transfer Amount :

Total budgeted funds for this Fiscal Year :      Not Budgeted Funds :      \$0.00

Budget Details										
Fiscal Year	From Program	To Program	School	To Sub-Grant	Function	Object	Units	Price	Amount	Description
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	110	1	\$10,000.00	\$10,000.00	Home Based instruction per IEP
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	117	1	\$43,565.00	\$43,565.00	Salaries for 17 ESY special education teachers.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$34,228.00	\$34,228.00	Salaries for 12 Paras for ESY.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,653,863.00	\$1,653,863.00	Salaries for 67 IEP paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,250.00	\$1,250.00	Para support for home-based instruction.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	145	1	\$5,000.00	\$5,000.00	Salaries for interpreters who provide interpreting for SWDs for extra curricular activities per IEP.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$12,437.00	\$12,437.00	Benefits for 17 ESY teachers
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$9,772.00	\$9,772.00	Benefits for 12 ESY paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$1,024,427.00	\$1,024,427.00	Benefits for 67 IEP paras



**Semi Annual Certification**  
(Staff working solely on one federal cost objective)  
**IDEA or Federal Preschool**

Time period: 8/14/19 through 12/18/19

I certify that the employees listed below worked solely on: IDEA FlowThrough  
during the time period indicated above. (Cost Objective, i.e., IDEA or Federal Preschool)

This form must be signed by a supervisory official having first-hand knowledge of the work performed by the employees listed below.

Name of Employee
1. Jane Doe
2. Jane Doe
3. Jane Doe
4. Jane Doe
5. Jane Doe
6. Jane Doe
7. John Doe
8. John Doe
9. John Doe
10. John Doe
11. John Doe
12. John Doe
13. John Doe
14. John Doe
15. John Doe
16. John Doe
<b>Supervisor (Print Name)</b> John Smiley
<b>Supervisor Signature</b> <i>John Smiley</i>
<b>Date:</b> 1/8/2020

## Reference

2 C.F.R. Part 200 (§200.430(i)) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.



# Internal Controls Review: Time and Effort ( Periodic Certifications)



## Consolidated Application

**District Code :**  
**Fiscal Year :** 2019  
**Status :** Approved  
**Superintendent Sign off date :** 07/11/2019 15:52:50

**District Name :**  
**Program :** Special Ed - Flowthrough

## Budget Details

**Allocation :**

**Additional Allocation :**

**Carryover :**

**Total Grant Award:**

**Transfer Amount :**

**Total budgeted funds for this Fiscal Year :** **Not Budgeted Funds :** \$0.00

Budget Details										
Fiscal Year	From Program	To Program	School	To Sub-Grant	Function	Object	Units	Price	Amount	Description
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	110	1	\$10,000.00	\$10,000.00	Home Based instruction per IEP
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	117	1	\$43,565.00	\$43,565.00	Salaries for 3 ESY special education teachers.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$34,228.00	\$14,228.00	Salaries for 3 Paras for ESY.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,653,863.00	\$ 23,863.00	Salaries for 2 IEP paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,250.00	\$1,250.00	Para support for home-based instruction.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	145	1	\$5,000.00	\$5,000.00	Salary for interpreter who provides interpreting for SWDs for extra curricular activities per IEP.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$12,437.00	\$12,437.00	Benefits for 3 ESY teachers
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$9,772.00	\$9,772.00	Benefits for 2 ESY paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$1,024,427.00	\$ 24,427.00	Benefits for 2 IEP paras

# Internal Controls Review: Time and Effort (Periodic Certifications)

## Compliant or Non-Compliant?



### Consolidated Application

District Code : District Name :  
Fiscal Year : 2019 Program : Special Ed - Flowthrough  
Status : Approved  
Superintendent Sign off date : 07/11/2019 15:52:50

### Budget Details

Allocation :

Additional Allocation :

Carryover :

Total Grant Award:

Transfer Amount :

Total budgeted funds for this Fiscal Year : Not Budgeted Funds : \$0.00

Budget Details										
Fiscal Year	From Program	To Program	School	To Sub-Grant	Function	Object	Units	Price	Amount	Description
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	110	1	\$10,000.00	\$10,000.00	Home Based instruction per IEP
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2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	140	1	\$1,653,863.00	\$ 23,863.00	Salaries for 2 IEP paras.
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2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$12,437.00	\$12,437.00	Benefits for 3 ESY teachers
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$9,772.00	\$9,772.00	Benefits for 2 ESY paras.
2019	Special Ed - Flowthrough	Special Ed - Flowthrough			1000	200	1	\$1,024,427.00	\$ 24,427.00	Benefits for 2 IEP paras

Georgia Department of Education  
Richard Woods, State School Superintendent  
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Semi Annual Certification  
(Staff working solely on one federal cost objective)  
IDEA or Federal Preschool

Time period: 1/5/19 through 5/31/19

I certify that the employees listed below worked solely on: IDEA FlowThrough  
during the time period indicated above. (Cost Objective, i.e., IDEA or Federal Preschool)

This form must be signed by a supervisory official having first-hand knowledge of the work performed by the employees listed below.

Name of Employee
1. Jane Doe
2. Jane Doe
3. Jane Doe
4. Jane Doe
5. Jane Doe
6. Jane Doe
7. John Doe
8. John Doe
9. John Doe
10. John Doe
11. John Doe
12.
13.
14.
15.
16.
Supervisor (Print Name) John Smiley
Supervisor Signature <i>John Smiley</i>
Date: 6/1/2019

### Reference

2 C.F.R. Part 200 (§200.430(i)) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.



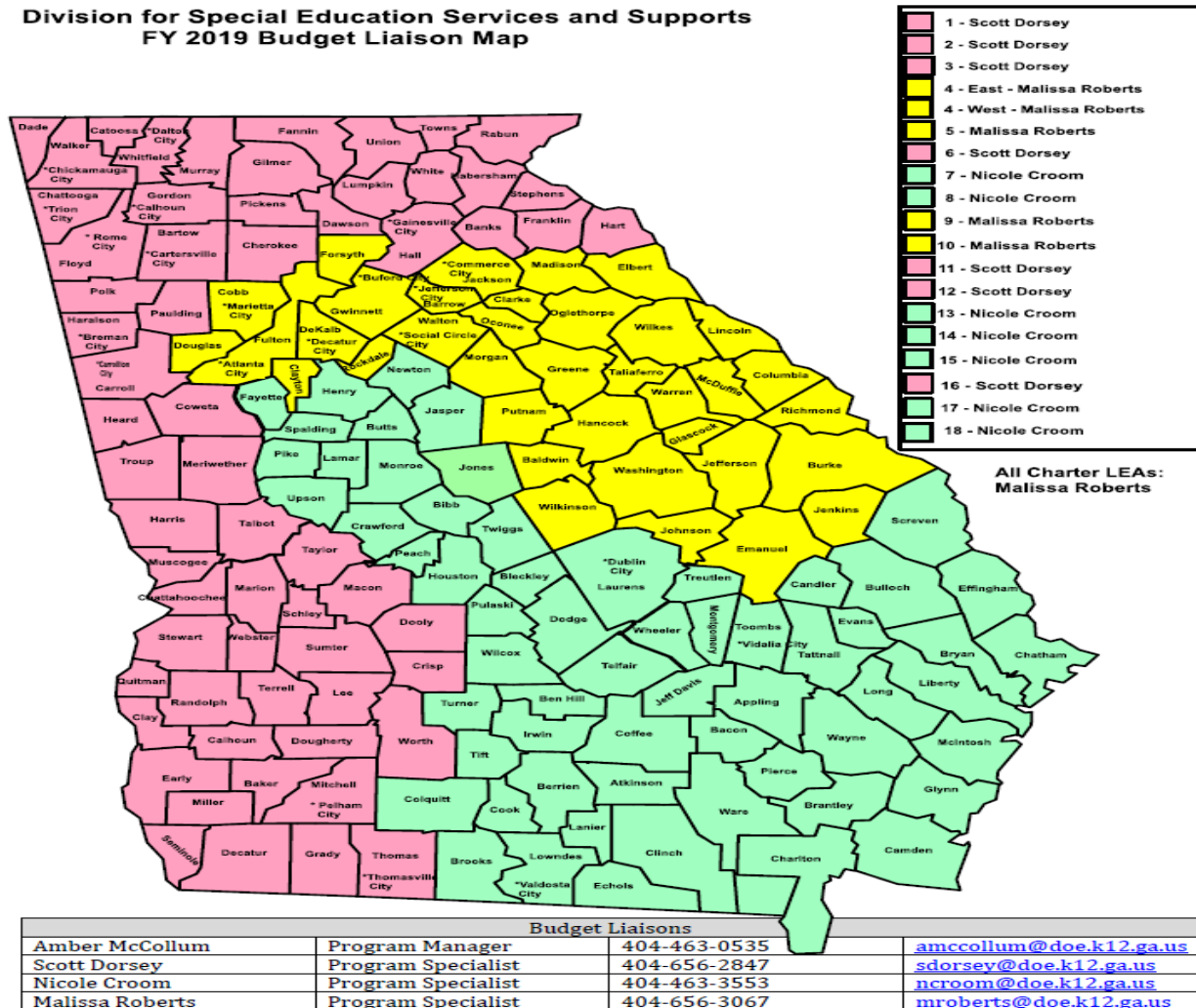
# Questions



# DSESS Budget & Grants Liaison MAP

## Division for Special Education Services and Supports

### Division for Special Education Services and Supports FY 2019 Budget Liaison Map





# Division for Special Education Services and Supports Budgets and Grants (Contact Information)

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[sdorsey@doe.k12.ga.us](mailto:sdorsey@doe.k12.ga.us)