2020-2021 Year in Review

SELD
Department of Special Education
Services and Supports

Nicole Croom, Program Specialist
Malissa Roberts, Program Specialist
Georgia’s Systems of Continuous Improvement

GaDOE has adopted the Georgia Systems of Continuous Improvement as a methodology for supporting districts and schools. This methodology focuses on improving districts/schools’ systems.
Let’s head over to www.slido.com using the event code #65664
The Superhero that I most identify with this fiscal year is __________.

Join at www.slido.com with #65664
The Superhero that I most identify with this fiscal year is
Internal Controls
When I think of Internal Controls, I think of ________.
When I think of Internal Controls, I think of ________.
Year in Review - Internal Controls

Chapter 4 and 5 of the Federal Programs Handbook

Definition - 2CFR §200.61

*Internal controls* means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

(a) **Effectiveness** and **efficiency** of operations;
(b) **Reliability of reporting** for internal and external use; and
(c) **Compliance** with applicable laws and regulations.
Year in Review - Internal Controls

Internal Controls Regulation 2CFR §200.303

The non-Federal entity must:
(a) **Establish and maintain** effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
(b) **Comply** with Federal statutes, regulations, and the terms and conditions of the Federal awards. (c) **Evaluate and monitor** the non-Federal entity’s compliance with statutes, regulations and the terms and conditions of Federal awards.
Internal Controls Review

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

How does the DOE ensure that this is done?
Can you answer these now?

Do you have the required procedures in place and are they being followed?
### Year in Review - Internal Controls

**Written Procedures**

Page 26 of the Federal Programs Handbook

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

How to use the Cross Functional Monitoring document to self assess.
Year in Review - Internal Controls

CFM Monitoring Document

5. INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES - ALL PROGRAMS

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

- Effectiveness and efficiency of operations;
- Reliability of reporting for internal and external use;
- Compliance with applicable laws and regulations;
- Ability to meet the following objectives for Federal Awards:
  - 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
  - Transactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have

1. Evidence shall include:

A. Internal controls required to be in writing by 2 CFR Part 200:
   1. Written Allowability Procedures - 2 CFR Sec. 200.302(b)(7)
   2. Segregation of Duties - GAO-14-704G
   3. Written Procurement Procedures - 2 CFR Sec. 200.319(c)
   5. Written Conflict of Interest Policy - 2 CFR Sec. 200.318(c)(1)
   6. Written Personal Compensation Policies (Time and Effort to include salaries, substitutes, and stipends) - 2 CFR Sec. 200.430
   7. Written Stipend Policy – GaDOE Rule 160-3-3.04
   8. Written Travel Policy - 2 CFR Sec. 200.474(b)
B. Evidence may include other recommended procedures not required in writing
   1. Procedures to support suspension and debarment is checked prior to making purchases above $25,000 threshold from single vendor (34 CFR 85.110)

Note: Complete and verify Time and Effort documentation for all personnel paid with IDEA funds.
Maintenance of Effort
When I think of MOE, I think of

____________.

Participants can join at slido.com with #65664
When I think of MOE, I think of ________.
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

• LEAs must use/expend (using state and local funds) at least as much as they did in the comparison year on the education of children with disabilities.

• Two standards:
  • Eligibility: Must budget and project at least as much as expended in the comparison year.

  • Compliance: Must actually expend at least as much as they expended in previous comparison year
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
Can you answer these now?

Do you have internal discussions about your funds? With whom? How often?
# Year in Review - MOE

<table>
<thead>
<tr>
<th>Collaborate</th>
<th>Create</th>
<th>Know</th>
<th>Establish</th>
<th>Consider</th>
<th>Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collaborate with Finance Director and other Key Personnel</td>
<td>Create prior fiscal year as baseline</td>
<td>* Know what is being charged to Special Education program codes for fund 100 State and Local expenditures</td>
<td>Establish an actual to budget reporting mechanism</td>
<td>Consider impact of changes to budget • # of students served/needs • # of employees • Contracted Labor Cost • Professional Development needs • New Initiatives – programs and other resources to support initiative</td>
<td>Review coding of all expenditures prior to FY closeout</td>
</tr>
</tbody>
</table>

- * Establish a process for consistently and systematically reviewing expenditures
- * Know what is being charged to Special Education program codes for fund 100 State and Local expenditures

## Year in Review - MOE

- **Collaborate with Finance Director and other Key Personnel**

  - Create prior fiscal year as baseline

  - * Know what is being charged to Special Education program codes for fund 100 State and Local expenditures

  - * Establish a process for consistently and systematically reviewing expenditures

- **Establish an actual to budget reporting mechanism**

  - Consider impact of changes to budget
  - • # of students served/needs
  - • # of employees
  - • Contracted Labor Cost
  - • Professional Development needs
  - • New Initiatives – programs and other resources to support initiative

- **Consider**

  - Review coding of all expenditures prior to FY closeout

---

*Richard Woods, Georgia’s School Superintendent | Georgia Department of Education | Educating Georgia’s Future*
Utilizing the Eligibility Worksheet as a Tool for Success

<table>
<thead>
<tr>
<th>School Year</th>
<th>State and Local Amount</th>
<th>MOE Result</th>
<th>State and Local Per Pupil</th>
<th>MOE Result</th>
<th>Local Amount</th>
<th>MOE Result</th>
<th>Local Per Pupil</th>
<th>MOE Result</th>
<th>Students with Disabilities Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparison Year (Last Met Effort)</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>2019-2020 Expenditures</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>1</td>
</tr>
<tr>
<td>2020-2021 Projected Expenditures</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>1</td>
</tr>
</tbody>
</table>
Update the MOE Eligibility Worksheet

The Consolidated Application: SpEd MOE Portal

Note: Select FY2020 and use the Projected Effort for each of the four methods to complete the Comparison Year row of the MOE Eligibility Worksheet.
Update Projections to Determine Impact on MOE Status

Worksheet to Meet the IDEA MOE Calculations

The Calculation should NOT be altered.

<table>
<thead>
<tr>
<th>FY21, State and Local Expenditures</th>
<th>FY22, State and Local Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOE eligiblity for FY21 grant</td>
<td>Variances</td>
</tr>
<tr>
<td>LEA Function</td>
<td>Expenditure code</td>
</tr>
<tr>
<td>Georgia for MOE</td>
<td></td>
</tr>
<tr>
<td>REE Categories</td>
<td></td>
</tr>
</tbody>
</table>

Total State Expenditures:

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535 Description (also including local shares in Fund 100 cursive object 594)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001: Student w/Disability</td>
</tr>
<tr>
<td>2002: Category I</td>
</tr>
<tr>
<td>2003: Category II</td>
</tr>
<tr>
<td>2004: Category III</td>
</tr>
<tr>
<td>2005: Category IV</td>
</tr>
<tr>
<td>2006: Category V</td>
</tr>
<tr>
<td>2007: Non-Instructional Special Education Expenditure</td>
</tr>
<tr>
<td>2008: Intensive &amp; Education for Multi-Handicapped Children</td>
</tr>
<tr>
<td>2009: Young &amp; Education for Multi-Handicapped Children</td>
</tr>
<tr>
<td>2010: Rate 10 - Special Education (Support Costs)</td>
</tr>
</tbody>
</table>

Total State Expenditures Reported: 0.00 3.90

Total State Revenues:

Excess of State Expenditures Over State Revenues: 0.00 3.90

Total Local Expenditures:

<table>
<thead>
<tr>
<th>Fund 100 Description</th>
<th>Excess of State Expenditures Over State Revenues (calculated above)</th>
<th>State Expenditures in Excess of State Revenue PLUS Expenditures coded to local program codes</th>
<th>Total Local Expenditures Reported:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001: Student w/Disability</td>
<td>0.09</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>2002: Category I</td>
<td></td>
<td></td>
<td>0.00 A</td>
</tr>
<tr>
<td>2003: Category II</td>
<td></td>
<td></td>
<td>0.00 A</td>
</tr>
<tr>
<td>2004: Category III</td>
<td></td>
<td></td>
<td>0.00 A</td>
</tr>
<tr>
<td>2005: Category IV</td>
<td></td>
<td></td>
<td>0.00 A</td>
</tr>
<tr>
<td>2006: Category V</td>
<td></td>
<td></td>
<td>0.00 A</td>
</tr>
</tbody>
</table>

Total State/Local Expenditures Aggregate: 0.00 6.60 A
Monitor Program Codes

Any Changes to these program codes will impact MOE.

<table>
<thead>
<tr>
<th>Special Education Program Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
</tr>
<tr>
<td>2021</td>
</tr>
<tr>
<td>2023</td>
</tr>
<tr>
<td>2031</td>
</tr>
<tr>
<td>2033</td>
</tr>
<tr>
<td>2041</td>
</tr>
<tr>
<td>2043</td>
</tr>
<tr>
<td>2051</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Guiding Questions</th>
<th>Y/N</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did a special education staff person take a job at another school district at the end of 2019-2020?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are there any students with a costly Special Education Program who have moved away, aged out, or graduated?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Were any of the below costs applicable to the costly student above?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- One-on-one Paraprofessional</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Specialized Transportation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Private or public placement (by the IEP team) tuition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Educational interpreter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Hearing Impaired or Visually Impaired Teacher</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Nurse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Occupational or Physical Therapist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Were there any changes in services for students with a costly Educational Program? If so, what were they?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budgeting Resources
A Grant Award Notice (GAN) includes _______.

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A Grant Award Notice (GAN) includes __________.
Grant Award Notice (GAN)

- GAN loaded to the Attachments tab in the Consolidated Application (Con App)
- Each federal award has a GAN
List at least two terms and conditions of the IDEA 611 award.
Federal Programs Handbook

• Chapter 4 of the Federal Programs Handbook includes a Budget Management section (pp.32 – 60)
  - Creating budgets
  - Budget amendments
  - Carryover funds
  - Restricted indirect costs
Indirect Cost Calculator

Calculation of Indirect Costs

If you decide to apply an indirect cost rate, it is strongly recommended that you work with your business office in the calculation of the dollar amount. Remember:
1. Equipment purchases must be deducted before applying the indirect cost rate.
2. The direct costs must be found first before the indirect cost rate can be applied (it also prevents paying indirect costs on indirect costs).
3. Your District must have a state approved fiscal year indirect cost rate.

The following is an example of how indirect costs are calculated:

Grant Amount: $100,000
Equipment Purchases under Object Codes 730 and 734: $5,000
State Approved Indirect Cost Rate for Your District: 2.16%

$100,000 - $5,000 = $95,000 (subtract equipment purchases)
$ 95,000 / (1 + 0.0216) = 92,991.386 (direct costs figure)
$ 92,991.386 x 0.0216 OR 2.16% = $2008.61 (indirect cost figure)
$2008 (always round down to nearest dollar)

Worksheet for your calculations (Fill in Shaded Cells Only)

District Name: 
FY2011:

1. Enter the amount of your federal allocation + carryover (if applicable) [Enter Amount $]
2. Enter cost of equipment budgeted (Object Codes 730, 732, 734) [Enter Amount $ - ]
3. Difference in #1 minus #2 (Automatic) [ $ - ]
4. Get your approved current Indirect Cost Rate (ICR) from your business office. Enter rate as a decimal. (Example 2.16% = 0.0216; 87% = 0.8700) [Enter ICR 0]
5. Add "1" to the Indirect Cost Rate (Automatic) [ 0 ]
6. Divide the dollar total in Step 3 by the number in Step 5 (Automatic) [Direct Costs #DIV/0!]

Special Education Services and Supports
Budgets, Grants and Consolidated Application
FY 2021 Allocations
Indirect Cost Calculator
Questions to Consider

• How do you make decisions about how you will spend IDEA funds?
  • How is student achievement data used to plan the budget?

• How do you ensure that all expenses paid from IDEA funds within your department are allowable?
  • How do you ensure IDEA funds are supplemental and not supplanted?

• How do you monitor programs or software paid using IDEA funds for fidelity of implementation?
  • How do you know the programs or software used are successful?
Equitable Services
When I hear the words “equitable services”, ______ comes to mind.

Join at www.slido.com with #65664
When I hear the words "equitable services", ________ comes to mind.
LEA Requirements

- Timely and Meaningful Consultation
- Written Affirmation
- Child Find
- Evaluation and Determination Of Eligibility
LEA Requirements (cont.)

- Proportionate Share Calculation
- Proportionate Share Expenditure
- Development of Service Plans
- Providing or Contracting For Services
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
Timely and Meaningful Consultation – Required Topics

34 CFR § 300.134

1. Child find process including:
   - How parentally-placed private school children suspected of having a disability can participate equitably
   - How parents, teachers, and private school officials will be informed of the process

2. The proportionate share amount available to serve parentally-placed private school children with disabilities and how it was calculated.
Timely and Meaningful Consultation – Required Topics (cont.)

34 CFR § 300.134

3 Consultation process, methodology and schedule for the school year.

4 How, where and by whom proportionate share funds will be allocated, including a description of the types and amounts of services that will be provided.

- The LEA must make the final decisions on services to be provided after receiving views from the participants (34 CFR § 300.137(b)(2)).
5 How, if the LEA disagrees with the views of the private schools on services, it will provide a written explanation of why it chose not to follow the views of the private schools.
IDEA Equitable Services Timeline

**Spring/Summer 2021**
- Conduct a timely and meaningful consultation before the 2021-2022 school year begins *(34 CFR §300.134)*

**Summer/Fall 2021**
- Finalize services that will be provided in FY22
- Complete the Proportionate Share tab and include set-aside amount in FY22 budget

**October 2021**
- Report child count of number of eligible private and homeschool students with disabilities. Use this data for the FY23 budget.

---

*Ongoing Child Find*

*Ongoing consultation*
GaDOE Resources –
Online Training Module

IDEA Equitable Services: What You Need to Know

• Module 1: Introduction to IDEA Equitable Services
• Module 2: Timely and Meaningful Consultation
• Module 3: Child Find and Evaluations
• Module 4: Child Count and Proportionate Share
• Module 5: Services Plans and Provision of Services
• Module 6: Frequently Asked Questions (FAQs)
• Module 7: Resources
Equitable Services Resources

GaDOE Resources

- GaDOE Implementation Manual - Private Schools Chapter
- Equitable Services for Private and Home School Students Webinar
- Sample affirmation forms
  - Individual form
  - Group form

Federal Resources

- Provisions Related to Children with Disabilities Enrolled by Their Parents in Private Schools
- The Individuals with Disabilities Education Act: Provisions Related to Children with Disabilities Enrolled by Their Parents in Private Schools

Code of Federal Regulations

- 34 CFR Part 300 IDEA Regulations
  - §300.130 - 300.144 Children with Disabilities Enrolled by Their Parents in Private School
Equitable Services Resources

IDEA NON-REGULATORY GUIDANCE UPDATE

Proposed Guidance: Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools

- Public Comment Period Ended January 21, 2021
- Last Published Guidance 2011
- New Topics:
  - Equitable Services Providers
  - Preschool Children with Disabilities
  - Children Who Reside Out-of-State or Whose Parents Live in Other Countries
  - State-funded School Voucher and Scholarship Programs
  - Extended Public-School Closures
What’s Coming Next?
# Dates to Remember

**FY21 BUDGETS**

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Date Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date for amendments to be completed</td>
<td>June 15, 2021</td>
</tr>
<tr>
<td>Grant period ends for state grants (including Residential and Reintegration grants) and High Cost grants</td>
<td>June 30, 2021</td>
</tr>
<tr>
<td>Deadline for Completion Reports for state grants</td>
<td>July 30, 2021</td>
</tr>
<tr>
<td>Grant period ends for federal IDEA grants</td>
<td>September 30, 2021</td>
</tr>
<tr>
<td>Deadline for federal IDEA amendments</td>
<td>September 30, 2021</td>
</tr>
<tr>
<td>Deadline for Completion Reports for federal IDEA grants</td>
<td>October 30, 2021</td>
</tr>
</tbody>
</table>
Budget Liaison Map

Division for Special Education Services and Supports
FY 2019 Budget Liaison Map.
Questions?
Contact Us
We’re Here to Help!

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