

# It Pays to have Internal Controls

## **SELDA** **Department of Special Education** **Services and Supports**

*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.



# It Pays to have Internal Controls

## Learning Targets



Understand what internal controls are and why they are important

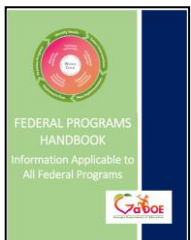


Understand the internal controls federal regulations



Explain the required written procedures for IDEA

# It Pays to have 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.

# It Pays to have Internal Controls

## Five Essentials of Internal Controls

Control Components and Summarized Principles				
Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
<ol style="list-style-type: none"><li>1. Demonstrates commitment to integrity and ethical values.</li><li>2. Exercises oversight responsibility.</li><li>3. Establishes structure, authority, and responsibility.</li><li>4. Demonstrates commitment to competence.</li><li>5. Enforces accountability.</li></ol>	<ol style="list-style-type: none"><li>6. Specifies suitable objectives.</li><li>7. Identifies and analyzes risk.</li><li>8. Assesses fraud risk.</li><li>9. Identifies and analyzes significant change.</li></ol>	<ol style="list-style-type: none"><li>10. Selects and develops control activities.</li><li>11. Selects and develops general controls over technology.</li><li>12. Deploys through policies and procedures.</li></ol>	<ol style="list-style-type: none"><li>13. Uses relevant, quality information.</li><li>14. Communicates internally.</li><li>15. Communicates externally.</li></ol>	<ol style="list-style-type: none"><li>16. Conducts ongoing and/or separate evaluations.</li><li>17. Evaluates and communicates deficiencies.</li></ol>

# It Pays to have Internal Controls

## Statutes, Regulations, and Guidance



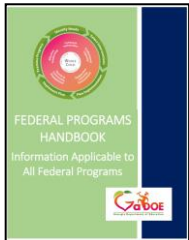
# It Pays to have Internal Controls

## Legal Structure

- Statutes
- Program statutes (ESEA, IDEA, Perkins)
- General Education Provisions Act (GEPA)
- Regulations
- Program regulations
- Education Department General Administrative Regulations (EDGAR)
- OMB Circulars
- Guidance

# It Pays to have Internal Control

## Fiscal Regulations and Guidance



Page 32 of the Federal Programs Handbook

### Regulations:

- [EDGAR: Education Department Guidance and Regulations](#)
  - [34 CFR Part 76 State-Administered Programs](#)
  - [34 CFR Part 77 Definitions that Apply to Department Regulations](#)
  - [34 CFR Part 81 The General Education Provisions Act](#)
  - [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards](#)
  - [2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements](#)

### Guidance:

- [USGAO Standards for Internal Control in the Federal Government \(2014\)](#)
- [OMB: FAQs on Uniform Administrative Requirements \(09.2015\)](#)
- [U.S. Department of Education: FAQs on Uniform Administrative Requirements](#)
- [U.S. Department of Education: Dear Colleague Policy Letters](#)



# It Pays to have Internal Controls

## Policies vs Procedures

# It Pays to have Internal Controls

## Policies

- Have a widespread application
- Are non-negotiable, change infrequently
- Are expressed in broad terms
- Are statements of what and/or why
- Answer major operational issues

## Procedures

- Have a narrower focus
- Are subject to change and continuous improvement
- Are a more detailed description of activities
- Are statements of how, when, who, & what
- Detail a process

# It Pays to have Internal Controls

## Sample Policy

### Widespread Application

Policy: DIC      Status: Adopted      Date 06/03/2018

#### CAPITALIZATION FOR FIXED ASSETS

A record and inventory shall be maintained on all tangible and intangible fixed assets which has a normal expected life of one year or more. All such property shall be identified and marked in a prescribed manner through the use of sequentially-numbered bar code decals. Such decals will identify the fixed asset as being property of the XXXXX School District.

Each School Principal/Building Manager shall have the responsibility for the maintenance and control of all tangible personal property located in the school/building. Tangible personal property is defined within the asset class of Machinery and Equipment, and further defined to include kitchen equipment, computers(laptops, desktops ,lpads, cameras, projectors, smartboards, video cameras, outdoor equipment, miscellaneous equipment, trucks, vans, tractors, forklifts, etc. A listing of all shall be inventoried and tagged.

## Sample Procedure

### Narrow Focus – Detailed

Procedures for Maintaining an Inventory of Equipment All equipment purchased in object codes 615 and 616 must be included in an inventory. Each school with equipment purchased with federal funds is responsible for maintaining an inventory of equipment using the Physical Equipment Inventory Spreadsheet (See Appendix).

When PO's are approved, orders are placed the Federal Programs bookkeeper sends copies of the PO's to the school bookkeepers to cross check deliveries when they arrive. Technology equipment (small items: Chromebooks, laptops) is delivered to the Central office for the Technology Department to inventory and set up prior to delivery to schools.

Processing newly purchased items:

- Inventory of items will be entered by the Federal Programs Director or Technology Director
- Items will be labeled by the Federal Programs Director or Technology Director
- Items will be prepared for use (imaged, tested for issues, etc.) by the Technology Department
- Computer technician's setup the equipment in the designated buildings and rooms as indicated on the inventory

Inventory spreadsheet contains the following required components {EDGAR 200.13(d).(1)(2)(3)(4), (e) (1)(2)} :Description of the property, Serial number or other identification number, Funding Source ,Vendor equipment was purchased from, Acquisition Date, Cost of equipment, Location of equipment, Use of equipment, Condition of equipment, Disposition of the equipment including the date of disposal & sale price, Federal Award Identification Number(FAIN) **(REQUIRED AFTER JULY 1, 2016)**

# It Pays to have 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.

# It Pays to have Internal Controls

## Developing Written Procedures

- Not a restatement of the regulatory guidance
- Training Tool
- Specific to what you do – could be used in your absence (Question, give an example that may be specific to special education that would not already be in your districts financial procedures?)
- Above and beyond board policy
- Manual – Organized and easy to find



## Chat Time

Let's chat about the questions on the following slides. Type responses in the question box.

# Questions for Discussion



How do you  
make decisions  
about spending  
your IDEA funds?

# Questions for Discussion



Does the special  
education  
director sign off  
on all IDEA  
purchases?



# Questions for Discussion



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

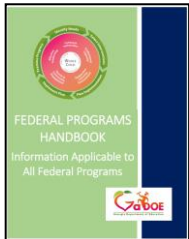
# Questions for Discussion



When are  
funds drawn  
down?

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## Written Procedures



Page 26 of the Federal Programs Handbook

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

# It Pays to have Internal Control



GaDOE does cross functional monitoring each year and reviews the LEA internal controls. Which required procedure has the most violations?

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Time and Effort



Equipment  
Management

Most  
Common  
Internal  
Control  
Violations

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## Written Personal Compensation Policy (2 CFR Sec. 200.430)

(i) **Standards for Documentation of Personnel Expenses** (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) Be incorporated into the official records of the non-Federal entity; (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities. (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

# It Pays to have Internal Control

## Time and Effort Procedures should include:

- Explanation that time and effort records are maintained for all employees whose salaries or other compensation are paid in whole or in part with federal funds, not to exceed 100%.
- **Periodic Certifications** details (who, what, when): Staff working on a **single cost objective**
- **PARS (Time Logs)** details (who, what, when): Staff working on **multiple cost objectives**.
- Timeline for reconciliation and adjustments (must be completed by the end of the year so that the final amount charged to the Federal award is accurate, allowable and properly allocated.)

Refer to Federal Programs manual Appendix C – Sample Time and Effort documentations

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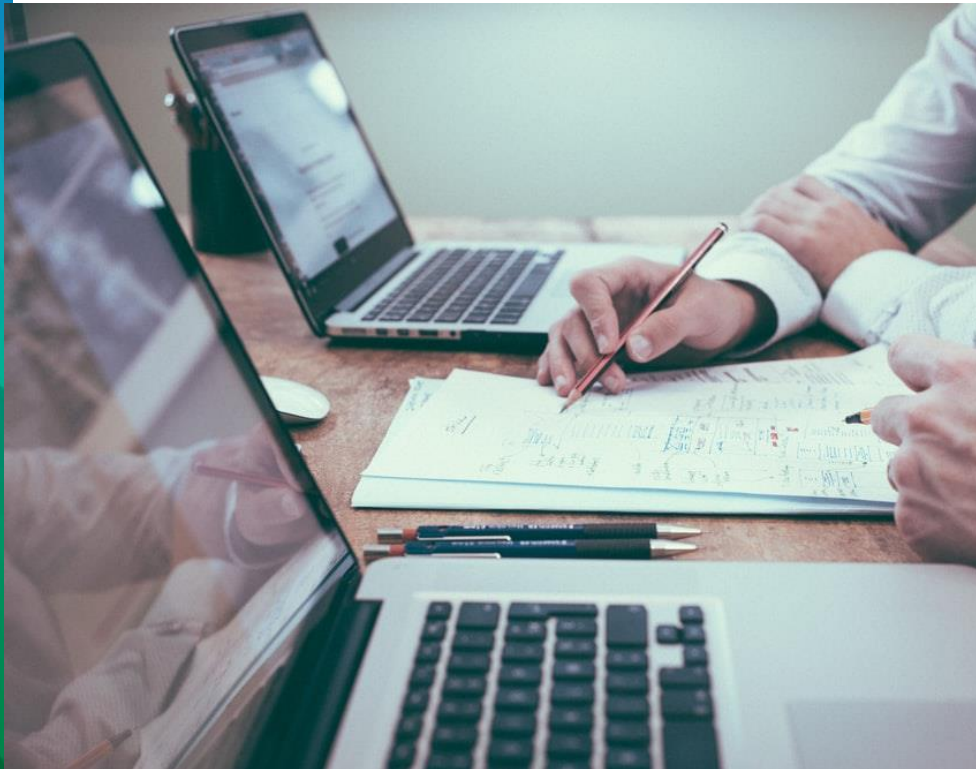
## Equipment Inventory Management 2 CFR §200.313(d)

(1) **Management requirements.** Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) **Physical Inventory requirements.** A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.



# It Pays to have Internal Control



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

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## Completion of the IDEA Monitoring Self-Assessment

**Consolidated Application**

Uploaded Files | Exceptional Students | **IDEA Fiscal Monitoring Self Assessment**

**IDEA: GENERAL BUDGET**


Question	Yes No N/A
1. Does the LEA maintain accounting records for the various IDEA budgets which reflect the line items and amounts approved in each federal application/budget?	<input type="text"/>
2. Are IDEA funds used for excess costs of providing special education services only? (CEIS is an exception)	<input type="text"/>
3. Are all expenses incurred allowable when being paid from IDEA funds?	<input type="text"/>
4. Is documentation on file to detail the proportionate amount of funds spent on services provided to private/home school students with disabilities? (34 CFR 300.133)	<input type="text"/>
5. Is there documentation on file to substantiate an annual meeting with private schools to explain services to students with disabilities with affirmation of attendance? (34 CFR 300.134-5)	<input type="text"/>
6a. Does the LEA have any local charter schools within its jurisdiction?	<input type="text"/>
6b. If yes, are federal funds distributed to them in the same manner as the public schools? (34 CFR 300.209)	<input type="text"/>
7a. Was the LEA required to use a portion of their allocation to address disproportionality concerns? (P.L.108-446 Section 613 (f)(4))	<input type="text"/>
7b. Were the funds spent in accordance with CEIS regulations?	<input type="text"/>
8. Are IDEA financial records and supporting documents maintained for 5 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records?	<input type="text"/>
9a. Does the LEA determine that purchases with federal funds comply with federal cost principles (e.g. necessary, reasonable, and allocable)?	<input type="text"/>
9b. Does the special education director have supervision of purchases?	<input type="text"/>
10. To ensure that internal controls are in place:	
a. Are there written procedures specifically outlining all purchasing procedures?	<input type="text"/>
b. Does the Director implement and follow all purchasing procedures, including signing each requisition and invoice?	<input type="text"/>

# It Pays to have Internal Control


## GANS Terms and Conditions

 Consolidated Application

### Program Status




District Name : 

Fiscal Year : 2021

District Code : 

**Programs** | Planning | Prayer Certification | **Attachments** | Audit Trail

#### Exceptional Students

Program	Applied As	Budget Status	DC Status	Program Type	Drawdown%	
<a href="#">PreSchool Disability Services</a>	Single District	Approved	New	Original	0.00%	
<a href="#">Spec Ed - Parent Mentor</a>	Single District	Approved	New	Original	0.00%	
<a href="#">Special Ed - Flowthrough</a>	Single District	New	New	Original		
<a href="#">Special Ed - Preschool - Regular Project</a>	Single District	Approved	New	Original	0.00%	

# It Pays to have Internal Control

## Navigating to GANs

**Attachments**

District Name : [REDACTED] District Code : [REDACTED]  
Fiscal Year : 2021

Programs Planning Prayer Certification **Attachments** Audit Trail

Group : General

Item#	Uploaded File
1	[REDACTED] School - 5-5-20 - Final Approval Letter.pdf
2	[REDACTED] OBE-FTE-Comp-Chart.pdf
3	[REDACTED] SECONDARY SCHOOL EMERGENCY RELIEF FUND - Use of Funds for Consolidated Application.docx

# It Pays to have Internal Control

## Navigating to GANS

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District Name : [REDACTED] District Code : [REDACTED]

Fiscal Year : 2021

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# It Pays to have Internal Control

## Navigating to GANS

### Attachments

District Name :



District Code :



Fiscal Year :

2021

Programs Planning Prayer Certification **Attachments** Audit Trail

Group : Grant Award Notices ▼

Description :

Upload File :

No file chosen

Item#	Uploaded File	Created Date	Group
1		7/27/2020 11:02:00 AM	Grant Award Notices
2		7/30/2020 3:00:05 PM	Grant Award Notices
3		7/31/2020 11:21:46 AM	Grant Award Notices
4		7/31/2020 3:56:39 PM	Grant Award Notices
5		7/31/2020 10:01:25 PM	Grant Award Notices
6		8/2/2020 7:30:08 PM	Grant Award Notices
7		8/2/2020 7:31:33 PM	Grant Award Notices
8		8/4/2020 6:46:01 AM	Grant Award Notices
9		8/18/2020 9:59:51 AM	Grant Award Notices
10		9/4/2020 4:55:48 PM	Grant Award Notices
11		9/4/2020 4:57:03 PM	Grant Award Notices
12		9/10/2020 11:19:44 AM	Grant Award Notices

# It Pays to have Internal Control



## IDEA GANs

Educating Georgia's Future

1 RECIPIENT NAME 	2 AWARD INFORMATION  PR Award/FAIN: H027A200073  ACTION TYPE: Allocation AWARD TYPE: Formula
3 LEA CONTACTS  GaDOE SPECIAL EDUCATION SERVICES AND SUPPORTS Amber McCollum (404) 463-0535 amccollum@doe.k12.ga.us	4 PROJECT DESCRIPTION  IDEA FLOWTHROUGH SECTION 611 PART B
5 AWARD PERIOD  BUDGET PERIOD: 7/1/2020 – 9/30/2021 FEDERAL FUNDING PERIOD: 7/1/2020 – 9/30/2021	
6 AUTHORIZED FUNDING  PL 108-446, PART B, INDIVIDUALS WITH DISABILITIES EDUCATION ACT SPECIAL EDUCATION - GRANTS TO STATES AND LEAs  Current Award Amount: \$333265      LUA PROG. CODE: 2824 Restricted Indirect Cost Rate: 0.00      LUA FUND CODE: 404	
7 ADMINISTRATIVE INFORMATION  DUNS #: 009735973  REGULATIONS: C.F.R. Part 200 C.F.R. PART 300, AS APPLICABLE EDGAR AS APPLICABLE 2 C.F.R. AS APPLICABLE	

# It Pays to have Internal Control



## IDEA GANs

Educating Georgia's Future

<b>8 LEGISLATIVE AND FISCAL DATA</b>					
AUTHORITY: PL 108-446, PART B, INDIVIDUALS WITH DISABILITIES EDUCATION ACT SPECIAL EDUCATION - GRANTS TO STATES AND LEAs					
PROGRAM TITLE: IDEA FLOWTHROUGH SECTION 611 PART B – SPECIAL EDUCATION AGE 3-21 GRANTS					
CFDA/SUBPROGRAM NO:					
LUA PROGRAM CODE	FUNDING YEAR	AWARD YEAR	CFDA NUMBER	LUA FUND CODE	FY21 AWARD AMOUNT
2824	2021	2021	84.027A	404	\$333265
<b>9 PR/AWARD NUMBER: H027A200073</b>					
RECIPIENT NAME:					
<b>TERMS AND CONDITIONS</b>					
<p>(1) This Federal grant is awarded for the purpose of assisting the LEA to ensure that all children with disabilities between the ages of 3 and 21 have available to them a free appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living (34 C.F.R. Part 300.1). The term free appropriate public education means special education and related services that (a) Are provided at public expense, under public supervision and direction, and without charge; (b) Meet the standards of the State Educational Agency; (c) Include an appropriate preschool, elementary school, or secondary school education in the State involved; and (d) Are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 C.F.R. Parts 300.320 through 300.324.</p> <p>(2) The Office of Management and Budget requires all federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PR/AWARD NUMBER identified in block 2 is the FAIN for this award.</p> <p>(3) The negotiated indirect cost rate approved for the entity identified in block 6 of the Grant Award Notification (GAN) applies to this grant award.</p> <p><b>** This grant award is made subject to the provisions of all applicable acts and regulations.</b></p> <p>This grant is specifically subject to the provisions of Individuals with Disabilities Education Improvement Act of 2004 (Act or IDEA). This grant is also subject to the Title I regulations in 34 C.F.R. Part 200 and the Education Department General Administrative Regulations (EDGAR) in 34 C.F.R. Parts 76 (Except for 76.650 – 76.662 (Participation of students enrolled in private schools)), 77, 81, 82, and 85 and the Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards in 2 C.F.R. Part 200.</p>					



# It Pays to have Internal Control

## GANs - Terms and Conditions on Internal Controls

**\*\* This grant award is made subject to the provisions of all applicable acts and regulations.**

This grant is specifically subject to the provisions of Individuals with Disabilities Education Improvement Act of 2004 (Act or IDEA). This grant is also subject to the Title I regulations in 34 C.F.R. Part 200 and the Education Department General Administrative Regulations (EDGAR) in 34 C.F.R. Parts 76 (Except for 76.650 – 76.662 (Participation of students enrolled in private schools)), 77, 81, 82, and 85 and the Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards in 2 C.F.R. Part 200.

- (7) LEAs must establish internal control policies and procedures to procure, record and maintain custody of equipment and real property purchased with IDEA funds. The policies and procedures must include how the LEA will account for and maintain control of equipment and real property used at private schools.
- (8) LEAs must maintain adequate internal controls in the procurement process for goods and services supporting the IDEA program in accordance with Georgia's Financial Management for Georgia LUAS Manual. A copy of the manual is available on the Georgia Department of Education's (Department) Web site at <http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>.
- (9) LEAs must conduct and reconcile physical inventories of equipment purchased with IDEA funds at the central office, local schools, and private schools once every two years. The LEA must use, manage and dispose of equipment acquired under IDEA in accordance with federal and state laws and procedures.

# It Pays to have Internal Control

## GANs - Terms and Conditions on Internal Controls

- (20) In accordance with 34 C.F.R. Part 300.202(a)(2), amounts provided to the LEA under IDEA Part B must be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. LEAs are required to submit expenditures for Excess Cost Calculation annually to demonstrate compliance with this Federal regulation.
- (21) In accordance with 2 C.F.R. Part 200.415(a), LEAs are required to assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-federal entity, which reads as follows: I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award.

# It Pays to have Internal Control

Offices & Divisions - Programs & Initiatives - Data & Reporting - Learning & Curriculum - State Board & Policy - Finance

🏠 → School Improvement → Federal Programs → Federal Programs Handbook

## Federal Programs

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- Title I, Part A - Family-School Partnership
- Title I, Part A - Foster Care Provisions
- Title I, Part C Education of Migratory Children
- Title I, Part D – Neglected and Delinquent Children
- Title II, Part A Supporting Effective Instruction Grant
- Title III, Part A: Language Instruction for English Learners and Immigrant Students
- Title IV, Part A - Student Support and Academic Enrichment (SSAE)
- Nita M. Lowey 21st Century Community Learning Centers
- Title V, Part B - Rural Education Initiative
- Title IX, Part A – McKinney-Vento Education for Homeless Children and Youth

## Federal Programs Handbook

### Federal Programs Handbook

- Overarching Requirements for All Federal Programs: Consolidated LEA Improvement Plan, Fiscal Requirements, Inventory Management, Monitoring, Selecting Evidence-Based Interventions (Updated 7.09.2020)

### Program Handbooks

- Title I, Part A - Improving the Academic Achievement of the Disadvantaged
- Title I, Part A - Foster Care Program
- Title I, Part A – Family School Partnership Program
- Title I, Part C - Education of Migratory Children
- Title I, Part D - Programs for Neglected or Delinquent Children
- Title II, Part A - Supporting Effective Instruction
- Title III, Part A - Language Instruction for English Learners & Immigrant Students
- Title IV, Part A - Student Support and Academic Enrichment
- Title IV, Part B - 21st Century Community Learning Centers
- Title V, Part B - Rural Education Initiative
- Title IX, Part A - McKinney - Vento Homeless Assistance Act
- Individuals with Disabilities Education Act (IDEA)
- Consolidation of Funds Manual
- Georgia PQ and ESSA In-Field Implementation Guide



# Resources

## Budget, Grants and Consolidated Application

### FY 2021 Allocations

- FY 2021 Final Allocations
- FY 2020 Final Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

### Resources

- FY19 Budget Liaison Map

### FY 2021 Consolidated Application

- IDEA Budget Submission Checklist
- Forms



### Maintenance of Effort

- FY21 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

### LEA Excess Cost Calculation

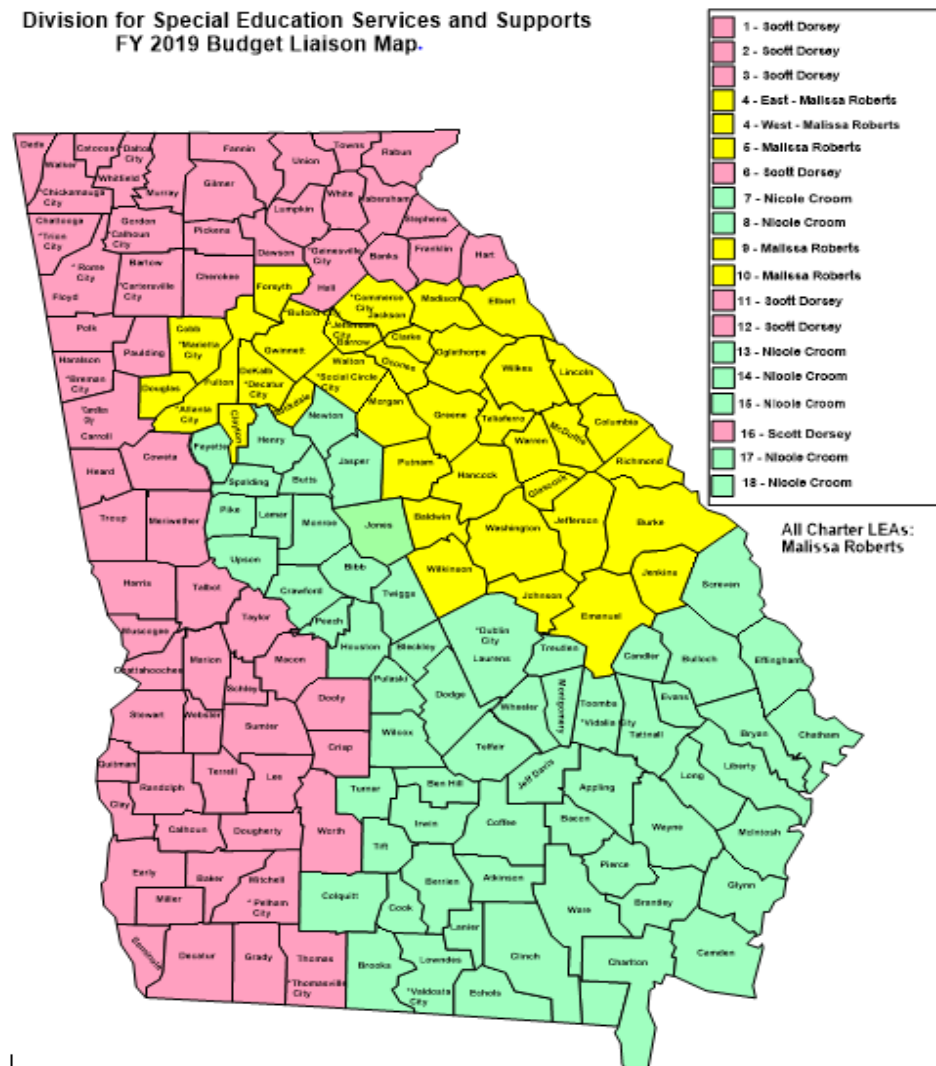
- Submission Updates for 2018 Results Webinar
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

### 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
- FY20 IDEA Fiscal Monitoring Checklist for LEAs
- Federal Programs Monitoring

# 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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*Program Specialist*

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**EDUCATING  
GEORGIA'S FUTURE**