2021-2022
Assessing the Health of Your IDEA Program

SELDAA
Department of Special Education Services and Supports

Malissa Roberts, Program Manager
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.
Body Weight
Blood Sugar
Blood Pressure
Assessing the Health of Your IDEA Program

- Internal Controls
- Maintenance of Effort (MOE)
- Fiscal Records and Documentation
Assessing the Health of Your IDEA Program

How effective are internal controls?
Assessing the Health of Your IDEA Program

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.
Assessing the Health of Your IDEA Program

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.
## Assessing the Health of Your IDEA Program

### Page 28 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 drawdowns</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</td>
<td>Written Procedures</td>
<td>§200.319(c)</td>
</tr>
<tr>
<td>(Specific levels described in §200.67, §200.88, §200.320 – subject to change.)</td>
<td></td>
<td></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>
</tbody>
</table>
| 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  
2 CFR §200.303(a)  
GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14 |
Assessing the Health of Your IDEA Program

Tip - Use the CFM Monitoring Document to assess local procedures, documentation, and practices.

### 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:  
|     o 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  
|     o 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.
Assessing the Health of Your IDEA Program

Are State and Local expenditures on track to meet MOE?
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.
Assessing the Health of Your IDEA Program

• 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
## Assessing the Health of Your IDEA Program

### Beginning of the Year - Prescription

<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</td>
<td>Review coding of all expenditures prior to FY closeout</td>
</tr>
<tr>
<td></td>
<td></td>
<td>* Establish a process for consistently and systematically reviewing expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 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

- Review coding of all expenditures prior to FY closeout
Assessing the Health of Your IDEA Program

Tip - Complete a MOE projection with the Eligibility Worksheet to Assess MOE performance

<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>2020-2021 Expenditures</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>11</td>
</tr>
<tr>
<td>2021-2022 Projected Expenditures</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>$</td>
<td>Met</td>
<td>11</td>
</tr>
</tbody>
</table>

Should show met in at least one method
<table>
<thead>
<tr>
<th>Description</th>
<th>FY21.</th>
<th>FY22.</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calculations</td>
<td>State and Local Expenditure</td>
<td>State and Local Expenditures</td>
<td></td>
</tr>
</tbody>
</table>

**Worksheet to Meet the IDEA MOE Calculations**

*Note: The Calculation should NOT be altered.*

<table>
<thead>
<tr>
<th>MOE Eligibility for FY21 grant</th>
<th>FY21.</th>
<th>FY22.</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEA Function</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Codes for MOE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Core Categories</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total State Expenditures:**

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535</th>
<th>Description (also including local share in Fund 100 costs object 594)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2041 Student Welfare</td>
</tr>
<tr>
<td></td>
<td>2629 Category I</td>
</tr>
<tr>
<td></td>
<td>2630 Category II</td>
</tr>
<tr>
<td></td>
<td>2644 Category III</td>
</tr>
<tr>
<td></td>
<td>2651 Category IV</td>
</tr>
<tr>
<td></td>
<td>2664 Category V</td>
</tr>
<tr>
<td></td>
<td>2680 Non-Instructional Special Education Expenditure</td>
</tr>
<tr>
<td></td>
<td>2699 Tuition for Multi-Retarded Children</td>
</tr>
<tr>
<td></td>
<td>2690 Preschool Handicapped State Grant</td>
</tr>
<tr>
<td></td>
<td>2877 Rule 10 - Special Education (Support Cores)</td>
</tr>
</tbody>
</table>

**Total State Expenditures Reported:**

| Fund 100, 150 and 535 | 0.00 | 0.00 |

**Total State Revenues:**

| Fund 100, 150 and 535 | As reported on the Annual Financial Report (GC 44) |

**Excess of State Expenditures Over State Revenues:**

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535</th>
<th>Excess of State Expenditures Over State Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total Local Expenditures:**

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2670 Local - Category I</td>
</tr>
<tr>
<td></td>
<td>2673 Local - Category II</td>
</tr>
<tr>
<td></td>
<td>2674 Local - Category III</td>
</tr>
<tr>
<td></td>
<td>2675 Local - Category IV</td>
</tr>
<tr>
<td></td>
<td>2677 Local - Category V</td>
</tr>
</tbody>
</table>

**Total Local Expenditures Reported:**

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535</th>
<th>State Expenditures in Excess of State Revenue PLUS Local Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total State/Local Expenditures Aggregate:**

<table>
<thead>
<tr>
<th>Fund 100, 150 and 535</th>
<th>State Expenditures Funded with State Revenues PLUS Local Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

---

**Tip:**

Using your existing completed MOE eligibility worksheet, work with your Finance Office to Update FY22 Expenditures with Year-to-date actuals plus projections for the remainder of the year.
**Review Program Codes**

Any Changes to these program codes will impact MOE.

**Special Education Program Codes**

<table>
<thead>
<tr>
<th>Code 1</th>
<th>Code 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>2053</td>
</tr>
<tr>
<td>2021</td>
<td>2061</td>
</tr>
<tr>
<td>2023</td>
<td>2063</td>
</tr>
<tr>
<td>2031</td>
<td>2081</td>
</tr>
<tr>
<td>2033</td>
<td>2310</td>
</tr>
<tr>
<td>2041</td>
<td>2620</td>
</tr>
<tr>
<td>2043</td>
<td>2810</td>
</tr>
<tr>
<td>2051</td>
<td></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
Assessing the Health of Your IDEA Program

What is the status of your budgets and essential documentation?
Assessing the Health of Your IDEA Program

Tip – Check essential documentation

• Time and Effort Documentation
• MOE Status
• IDEA Budget expenditures and drawdowns
• State funds and HCG/RRG end June 30th
• Subgrant tabs
  • CCEIS
  • Proportionate Share
Time and Effort Resources

- Federal Programs Handbook – pg. 28

Upon legal consultation, in 2017-2018, GaDOE is allowing increased flexibility with time and effort as follows:

- Type 1: Period Certification
  - Single Cost Objective
  - May be completed twice a year OR once a year as detailed in LEA’s written procedures
  - Supporting documentation is still required
  - Signed after the fact by employee or supervisor with knowledge of the work performed
  - May be completed by for an individual or group (both forms available on GaDOE Website)

- Type 2: Personnel Activity Report (PAR) also known as time logs
  - Multiple Cost Objectives
  - Can be submitted to the supervisor quarterly or monthly as detailed in LEA’s written procedures

- guidance and sample forms in Appendix E
Maintenance of Effort

• State funds are generally expended through June and reported on the DE046 in September. Please make sure that MOE expenditures are in the special education program codes before they are reported.

• MOE expenditures cannot be reported in 9990.
IDEA Program Budgets

IDEA Budgets

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

* These grants have up to 100% carryover.
IDEA Program Budgets

IDEA Budgets – No Carryover

• High Cost Grant
• Residential Reintegration
• Parent Mentor
• Rule 10
• Pre-School Disability
• GNETS State Grant
Subgrant Tabs in Completion Reports

- CCEIS/Optional CEIS (both 611 Flowthrough and 619 Preschool)
- Carryover CCEIS or CEIS
- Proportionate Share
## Dates to Remember

### FY22 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, 2022</td>
</tr>
<tr>
<td>Grant period ends for state grants (including Residential and Reintegration grants) and High Cost grants</td>
<td>June 30, 2022</td>
</tr>
<tr>
<td>Deadline for Completion Reports for state grants</td>
<td>July 30, 2022</td>
</tr>
<tr>
<td>Grant period ends for federal IDEA grants</td>
<td>September 30, 2022</td>
</tr>
<tr>
<td>Deadline for federal IDEA amendments</td>
<td>September 30, 2022</td>
</tr>
<tr>
<td>Deadline for Completion Reports for federal IDEA grants</td>
<td>October 30, 2022</td>
</tr>
</tbody>
</table>
Contact Us

We’re Here to Help!

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