FY24 Cross-Functional Monitoring (CFM) & Internal Controls

Andrew Britt,
IDEA Fiscal Budget Specialist

SELDIA
October 26, 2023
Cross Functional Monitoring

- Why Cross-Functional Monitoring?
- The CFM Monitoring Cycle and Process
- On the Day of Monitoring
- Preparing for Monitoring
- IDEA Fiscal CFM Indicators
- Navigating SLDS to Upload Documents and Find Results
Internal Controls

- Description of Internal Controls and their Regulatory Basis
- Nine Required Written Internal Controls
- Allowability
Cross Functional Monitoring
Why Cross Functional Monitoring?

- Required by Federal regulations and administrative procedures (2 CFR 200, EDGAR)

- Means for GaDOE to monitor implementation of program requirements and expenditure of federal funds.

- Conducted to ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education.
Why Cross Functional Monitoring?

Emphasizes accountability for using resources wisely.

CFM aids LEAs in achieving high-quality implementation of educational programs.
## CFM Five-Year Cycle (partial view)

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Arima Academy West Atlanta</td>
<td>Atlanta Heights Charter School</td>
<td>Bremen City</td>
<td>Academy for Classical Education</td>
<td>Appling County</td>
</tr>
<tr>
<td>Atlanta Public Schools</td>
<td>Barrow County</td>
<td>Burke County</td>
<td>Atkinson County</td>
<td>Bacon County</td>
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<tr>
<td>Atlanta SMART Academy</td>
<td>Bartow County</td>
<td>Calhoun City</td>
<td>Atlanta Unbound Academy</td>
<td>Baker County</td>
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<td>Baldwin County</td>
<td>Berrien County</td>
<td>Cartersville City</td>
<td>Barcon County Charter School</td>
<td>Banks County</td>
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<td>Brookhaven Innovation Academy</td>
<td>Bleckley County</td>
<td>Charlton County</td>
<td>Ben Hill County</td>
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<td>Bryan County</td>
<td>Brantley County</td>
<td>Chattoochie County</td>
<td>Bulloch County</td>
<td>Chattooga County</td>
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<td>Butts County</td>
<td>Brooks County</td>
<td>Clarke County</td>
<td>Calhosa County</td>
<td>Cook County</td>
</tr>
<tr>
<td>Calhoun County</td>
<td>Buford City</td>
<td>Clay County</td>
<td>Chickamauga City</td>
<td>Early County</td>
</tr>
<tr>
<td>Carroll County</td>
<td>Camden County</td>
<td>Clinch County</td>
<td>Clayton County</td>
<td>Fannin County</td>
</tr>
<tr>
<td>Carrollton City</td>
<td>Candler County</td>
<td>Coastal Plains Education Charter High School</td>
<td>Coffee County</td>
<td>Fayette County</td>
</tr>
</tbody>
</table>
The CFM Process

• LEAs are listed in the five-year cycle.
• GaDOE officially notifies the Superintendent or Head of School by email.
• Date for monitoring is set in the notification letter.
• LEA opts for desktop monitoring (virtual) or in-person visit by monitoring team.
The CFM Process (cont’d)

• Upload detailed expenditure and payroll reports at least **two weeks** in advance.

• It is helpful to the team if your Federal Programs Handbook or Manual is uploaded early.

• Use the IDEA checklist to prepare and confirm documents are in place.
The CFM Process: The Day of Monitoring

• Monitoring begins at 9:00 a.m.
• All documents must be uploaded by 9:00 a.m. on the day of monitoring.
• Monitoring will continue until completed.
The CFM Process: The Day of Monitoring

• There is no exit interview.
• Results will be available in the GaDOE portal within 30 calendar days.
• CFM team members may ask for clarification or additional documents.
• Additional documents must be received by the IDEA Fiscal CFM team member in five business days or less.
## Preparation is Key

<table>
<thead>
<tr>
<th>FY24 Cross Functional Monitoring Document</th>
<th>FY24 IDEA Fiscal Monitoring Checklist</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Comprehensive monitoring document – contains all documentation needed for each program</td>
<td>• Quick Checklist – contains documents needed for IDEA fiscal</td>
</tr>
<tr>
<td>• All indicators for all programs</td>
<td>• Overarching and IDEA fiscal indicators only</td>
</tr>
<tr>
<td>• Full requirements with Code of Federal Regulations (CFR) links</td>
<td>• Abbreviated for quick reference</td>
</tr>
<tr>
<td>• Details on evidence of implementation</td>
<td>• Contains some evidence of implementation</td>
</tr>
<tr>
<td>• Use for detail understanding of requirements and to understand all documentation required for each program</td>
<td>• Use as a quick check for IDEA documentation requirements</td>
</tr>
</tbody>
</table>
Cross Functional Monitoring Document

GaDOE Cross-Functional Monitoring Indicators 2023-2024

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# IDEA Fiscal Checklist

## Special Education Services and Supports

### FY 2024 IDEA Fiscal Monitoring Checklist

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Documentation Provided by District</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 – LEA Monitoring of Schools and Programs</td>
<td>A. LEA procedures for monitoring requirements of IDEA, implementation of school-wide plan and intent and purpose (Consolidation only)</td>
</tr>
</tbody>
</table>
| 2.1 – Comprehensive LEA Improvement Plan (CLIP) | B. Evidence of approved CLIP  
C. Upload of required CLIP elements to the Consolidated Application |
| 3.2 – Services to Eligible Private School Children | A. Written procedures  
B. Evidence  
1. Met requirements of consultation, written affirmation, and evaluation of program  
2. Consultation has occurred between LEA and eligible private and home school stakeholders.  
3. The written affirmation from private school and/or home school representatives and/or other communication evidence (ex. email, mail confirmations)  
4. Detailed expenditure reports for Proportionate Share  
5. Contract and Time logs for contracted service providers  
6. Evidence that the LEA regularly supervises the provision of IDEA services to private and home school children  
7. Copies of service plans, if applicable  
8. Child Find activities to private schools and home schools (SLDS Homeschool Reports)  
9. Evidence that each participating private school is non-profit |

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A Few Indicators Have Moved for FY24

IDEA Fiscal will monitor these *Overarching* Indicators:

2.1 Comprehensive LEA Improvement Plan (CLIP)
3.2 Services to Eligible Private School Children
4.1 Internal Controls/Expenditures
4.2 Inventory
4.3 Cash Management
A Few Indicators Have Moved for FY24

IDEA Fiscal will monitor these *Program-Specific* Indicators:
18.1 MOE
18.2 Excess Cost
18.3 CCEIS (if applicable)
18.4 High-Cost Fund (HCF) Grant (if applicable)
18.5 Parent Mentor Grant (if applicable)
20.0 Consolidation of Funds (if applicable)
The following files must be uploaded 2-weeks prior to the monitoring date:

- FY23 and FY24 detailed expenditure report for each federal grant
- FY23 and FY24 payroll history report, by account code, for each federal grant

![Consolidated LEA Improvement Plan (CLIP)](image)
Indicators will mirror the FY24 IDEA Cross Functional Monitoring document.
Cross Functional Monitoring
Submitting IDEA Fiscal Documentation – SLDS
Cross Functional Monitoring
Submitting IDEA Fiscal Documentation – SLDS

• All uploaded files must be in PDF format
• File names should reference the indicator number.

Ex: Indicator 3: Services to Eligible Private School Children

IMPORTANT NOTICE
Cross Functional Monitoring
Helpful Tips: Documentation

Compliant Documentation: *(List is not exhaustive.)*

- Emails
- Memos
- Dated meeting agendas
- Dated sign-in sheets
- Checklists with comments
- Record of physical inventory and real property
- Fiscal documentation
- Annotated photographs
- Websites
- Other forms of documentation
Cross Functional Monitoring Results
Key Points to Remember

• Give adequate time for preparation.
• Organize documents in the appropriate folder.
• Work collaboratively with your accounting office to provide the financial documents.
• Reach out to your IDEA Fiscal Budget Specialist with questions.
• Try not to stress!
Cross Functional Monitoring
Common Findings

Inventory
Time and Effort
Federal Programs Manual
Cross Functional Monitoring
Other Common Findings

- Equitable Services and Proportionate Share
- Internal Controls: Compliance and Consistency
- Cash Management Issues
IDEA Resources

FY 2024 Allocations
- FY 2024 Initial Allocations
- FY 2023 Final Allocations
- FY 2023 Initial Allocations
- Indirect Costs Calculator
- Budget Pages
- IDEA Allowable Expenditures

FY 2024 Consolidated Application
- IDEA Budget Submission Checklist
- Forms

Maintenance of Effort
- FY24 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- FY24 New Charter MOE Requirement Form

LEA Excess Cost Calculation
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

Resources for Guidance
- FY23 CFM Training: Prerecorded Webinars and Q&A Sessions
- Financial Management Complaints
- FY24 IDEA Fiscal Monitoring Checklist for GNETS
- FY24 IDEA Fiscal Monitoring Checklist for LEAs
- Federal Programs Monitoring
- IDEA Proportionate Share Waiver
- IDEA Equitable Services Frequently Asked Questions
- IDEA Equitable Services Office Hours with Data and Budget Units
- LUA Chart of Accounts
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

- FY24 Cross Functional Monitoring Document
- UPDATED Monitoring Cycles FY24 - FY28
- Monitoring Cycles FY23 - FY27
- FY23 Cross Functional Monitoring Document
- FY24 Training: Pre-recorded Webinars and Q&A Sessions (Check Back Soon)
- FY24 Training Presentations (Check Back Soon)
- FY24 Special Education CFM Labeling Guidance for IEP Uploads (Check Back Soon)
- FY24 Special Education Due Process Checklist for Student Folder Review
- FY24 Special Education CFM Training Document
- FY24 Georgia Special Education Rules Outline
- FY24 IDEA Fiscal Monitoring Checklist for LEAs (Check Back Soon)
- FY24 IDEA Fiscal GINET5S Monitoring Checklist (Check Back Soon)
- FY24 CFM File Labels (Check Back Soon)
- Self-Monitoring User Guide
Internal Controls
Why Internal Controls?

Chapter 4 and 5 of the Federal Programs Handbook

**Definition - 2CFR § 200.61**

*Internal controls*: 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.
Internal Controls

Goals of Internal Controls

- Safeguard Assets
- Reliability and Integrity of Financial Information
- Compliance
- Effectiveness and Efficiency
- Agency Goals and Objectives
# Internal Controls

## Five Essentials of Internal Controls: Components and Summarized Principles

<table>
<thead>
<tr>
<th>Control Environment</th>
<th>Risk Assessment</th>
<th>Control Activities</th>
<th>Information and Communication</th>
<th>Monitoring Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Demonstrates commitment to integrity and ethical values.</td>
<td>1. Specifies suitable objectives.</td>
<td>1. Selects and develops control activities.</td>
<td>1. Uses relevant, quality information.</td>
<td>1. Conducts ongoing and/or separate evaluations.</td>
</tr>
<tr>
<td>2. Exercises oversight responsibility.</td>
<td>2. Identifies and analyzes risk.</td>
<td>2. Selects and develops general controls over technology.</td>
<td>2. Communicates internally.</td>
<td>2. Evaluates and communicates deficiencies.</td>
</tr>
<tr>
<td>3. Establishes structure, authority, and responsibility.</td>
<td>3. Assesses fraud risk.</td>
<td>3. Deploys through policies and procedures.</td>
<td>3. Communicates externally.</td>
<td></td>
</tr>
<tr>
<td>4. Demonstrates commitment to competence.</td>
<td>4. Identifies and analyzes significant changes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Enforces accountability</td>
<td></td>
<td></td>
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</tbody>
</table>
# Internal Controls

## Five Essentials of Internal Controls: Examples

<table>
<thead>
<tr>
<th>Control Environment</th>
<th>Risk Assessment</th>
<th>Control Activities</th>
<th>Information and Communication</th>
<th>Monitoring Activities</th>
</tr>
</thead>
</table>
| • Compliant and clear policies and procedures manual  
• Organizational chart  
• Clear job description  
• Adequate training on policies and procedures  
• Adequate job training and performance evaluations | • Risk Surveys  
• Feedback loop | • Segregating duties  
• Passwords and authorizations  
• Information Security Department and activities  
• Budget and accounting systems  
Accurate and timely accounting and analysis | • Consistent and reliable communication tools (email blast, newsletter, scheduled meetings, clear and concise agendas) | • Sampling of documentation  
• Peer reviews  
• Internal audit  
• Actual to budget monthly review |
Internal Controls

Legal Structure

• Statutes
• Program statutes (ESEA, IDEA, Perkins)
• General Education Provisions Act (GEPA)
• Regulations
• Program regulations
• Education Department General Administrative Regulations (EDGAR)
Internal Controls

Page 27 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 CGR Part 81 The General Education Provisions Act
  - 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
Internal Controls

Page 27 of the Federal Programs Handbook

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
## Nine Essential Written Internal Controls

Page 28 of the Federal Programs Handbook

### Required Written Procedures

<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) §200.403</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 §200.317 through §200.327)</td>
<td>Written Procedures</td>
<td>§200.318(a)</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) §BOE 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>§200.303(a) GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14</td>
</tr>
</tbody>
</table>

LEA written internal procedures should be reviewed to ensure alignment to the regulations.
Cash Management (including Drawdowns)
Required Internal Control One

- Written Cash Management Procedures
- Procedures for Drawdowns
- Procedures for Reconciling Drawdowns
- Timeliness in Submissions
Allowability: Required Internal Control Two

• Written Allowability Procedures
  • Who is responsible for what?
  • What are the sign-off procedures
  • Is the budgeting process described?
• Allowability Determination
• Budgeting Procedures (including internal workflow)
More About Allowability

2 CFR 200.302(b)(7)
2 CFR 200.403

How do we know federal/IDEA funded purchases are allowable?
Factors Affecting Allowability Costs
2 CFR § 200.403

All costs must be:
• Necessary and reasonable
• Allocable
• Consistent with policies & procedures
• Consistent with state and local policies
• And must conform with federal law and grant terms.
Factors Affecting Allowability Costs

2 CFR § 200.403 (cont'd)

- Consistently treated as either a direct or indirect cost
- In accordance with generally accepted accounting procedures (GAAP)
- Not included as a match or cost-share unless authorized by federal program
- Adequately documented
- *Incurred during the approved budget period*
Allowability

Necessary 200.404

“Is the cost generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.”
Allowability

Reasonable 200.404

“A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a reasonably prudent person under the circumstances prevailing at the time the decision was made to incur the cost."
Allowability

Allocable 200.405

“A cost is allocable to a Federal award or cost objective if the goods or services involved are chargeable or assignable in accordance with relative benefits received.”
Allowability Documentation

Methods for Collection, Transmission and Storage of Information 2 CFR § 200.335

• When original records are electronic and cannot be altered, there is no need to create and retain paper copies.
• When original records are paper, electronic versions may be substituted by using duplication of other forms of electronic media provided they:
  • Are subject to periodic quality control reviews;
  • Provide reasonable safeguards against alteration; and
  • Remain readable.

What records do we maintain? And for how long?
IDEA Fiscal Allowability Checklist

Allowable Costs

Guiding Questions:
- Is the cost reasonable to address a valid need?
- Is the cost necessary for the performance of the grant?
- Do sound business practices support the expenditure?
- Does the expense support the purpose of the grant?
- Is the expense in compliance with laws, regulations, and grant terms?
- Is the cost a fair rate?
- Does the LEA have the capacity to use the purchase?
- Will the expenditure have an educational benefit within the grant period of availability?
- To prove and document allocability, is the amount charged to the grant commensurate with the benefit received?

For costs to be allowed using IDEA funds specifically, they must be for the excess cost of providing special education and related services.

Guiding Questions for Determining Excess Cost:
- In the absence of special education needs, would this cost exist?
  - Yes – the cost is not allowed
  - No – the cost may be allowed
- Is this cost also generated by students without disabilities?
  - Yes – the cost is not allowed
  - No – the cost may be allowed
- If it is a child specific service, is the service documented in the student’s IEP?
  - Yes – the cost may be allowed
  - No – the cost may not be allowed

Federal Statutory Guidance:
2 CFR §200.403 Factors affecting allowability of costs
2 CFR §200.404 Reasonable costs
2 CFR §200.405 Allocable costs
2 CFR §200.313 Equipment
2 CFR §200.317 - §200.326 Procurement Standards
Equipment Management: Required Internal Control Three

- Written Equipment Management Procedures
- Complete and Compliant Inventory Records
- Who Performs Inventory? How Often? How is this Documented?
- Prior Approval Documentation for GaDOE (if required)
Conflict of Interest: Required Internal Control Four

• Written Standards of Conduct
Procurement: Required Internal Control Five

• Written Procedures (with duties/positions clearly described)
• Clear Definition of Role of Superintendent or Head of School
• Requirements at Specific Levels (Price or Cost Points)
## Procurement Chart

### Informal Procurement

<table>
<thead>
<tr>
<th>Micro- Purchases</th>
<th>Small Purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Threshold:</strong></td>
<td><strong>Greater than</strong></td>
</tr>
<tr>
<td>$10,000 (FAR)</td>
<td>$10,000 and up to $250,000</td>
</tr>
<tr>
<td>Can be lower than $10,000</td>
<td>Cannot exceed threshold in FAR ($250,000) but may be lowered</td>
</tr>
<tr>
<td>LEA may self-certify higher threshold up to $50,000 if low-risk for most recent audit</td>
<td>Price or rate quotations from “adequate number of qualified sources” (at least 2)</td>
</tr>
<tr>
<td>&gt;$50,000 must have approval of GaDOE</td>
<td>LEA must specify number of quotes in written procedures and follow in purchasing practices</td>
</tr>
<tr>
<td>To extent practicable, distribute equitably among qualified suppliers.</td>
<td>May be awarded without price or rate quotes if reasonable</td>
</tr>
</tbody>
</table>

### Formal Procurement

<table>
<thead>
<tr>
<th>Sealed bids &amp; Proposals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Greater than</strong></td>
</tr>
<tr>
<td>$250,000</td>
</tr>
<tr>
<td>Lower threshold if set by LEA</td>
</tr>
<tr>
<td>Requires public advertising</td>
</tr>
<tr>
<td>Bids solicited from adequate number of known qualified sources</td>
</tr>
<tr>
<td>Proposals solicited from adequate number of qualified offerors</td>
</tr>
</tbody>
</table>

### No Competition

<table>
<thead>
<tr>
<th>Sole-Sourcing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aggregate dollar amount does not exceed micro-purchase threshold</td>
</tr>
<tr>
<td>Item is available only from a single source</td>
</tr>
<tr>
<td>Public emergency for the requirement that will not permit delay resulting from publicizing competitive solicitation</td>
</tr>
<tr>
<td>Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to written requirements from non-federal entity</td>
</tr>
<tr>
<td>After soliciting a number of sources, competition is determined inadequate</td>
</tr>
</tbody>
</table>

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Procurement (Competitive Proposals): Required Internal Control Seven

• Written Procedures (with duties/positions clearly described)
• How are Technical Evaluations Handled?
• How is the Final Award Determined?
Compensation – Personal Service: Required Internal Control Seven

• Written Procedures Regarding how Positions are Funded
• Time & Effort Records:
  • Procedure
  • Frequency
• Determination for Stipends
Travel:
Required Internal Control Eight

• Written Travel Policy
  • Allowable travel
  • Approval Process (including pre-approval)
  • Other components

• Requirements for Reimbursement
Segregation of Duties
Required Internal Control Nine

• Written Procedure
• Clearly Defines Chain of Responsibility
• Reasonable Checks and Balances Embedded
A Note about Required Internal Controls…..

Bulleted Lists for Written Internals Controls are Abridged Summaries and not Exhaustive Lists of the Regulations.

Questions
Budget Liaisons Map
Contact Us
We’re Here to Help!

Andrew Britt
Program Specialist
404.275.6394
andrew.britt@doe.k12.ga.us

Nicole Croom
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