

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

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SLIDO Activity:

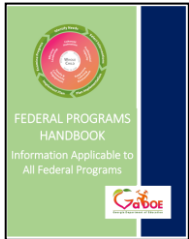
Envision, COVID 19 is over and you are on your way to Hawaii for a long awaited vacation. When you arrive at the airport, you realize there is no control tower. Give one adjective of what you are feeling right now.

It Pays to have Internal Controls



- 1) Safeguards
- 2) Control Environment
- 3) Minimizes Risk
- 4) Communicates
- 5) Monitors

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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.

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Five Essentials of Internal Controls

Control Components and Summarized Principles				
Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
1. Demonstrates commitment to integrity and ethical values.	6. Specifies suitable objectives.	10. Selects and develops control activities.	13. Uses relevant, quality information.	16. Conducts ongoing and/or separate evaluations.
2. Exercises oversight responsibility.	7. Identifies and analyzes risk.	11. Selects and develops general controls over technology.	14. Communicates internally.	17. Evaluates and communicates deficiencies.
3. Establishes structure, authority, and responsibility.	8. Assesses fraud risk.	12. Deploys through policies and procedures.	15. Communicates externally.	
4. Demonstrates commitment to competence.	9. Identifies and analyzes significant change.			
5. Enforces accountability.				

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Statutes, Regulations, and Guidance



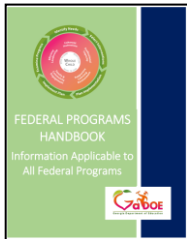
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Legal Structure

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

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Fiscal Regulations and Guidance



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 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](#)

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Policies vs Procedures

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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

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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)**

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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.

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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?

Questions for Discussion

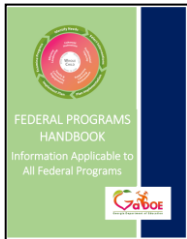


When are funds drawn down?

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Written Procedures

Page 26 of the Federal Programs Handbook

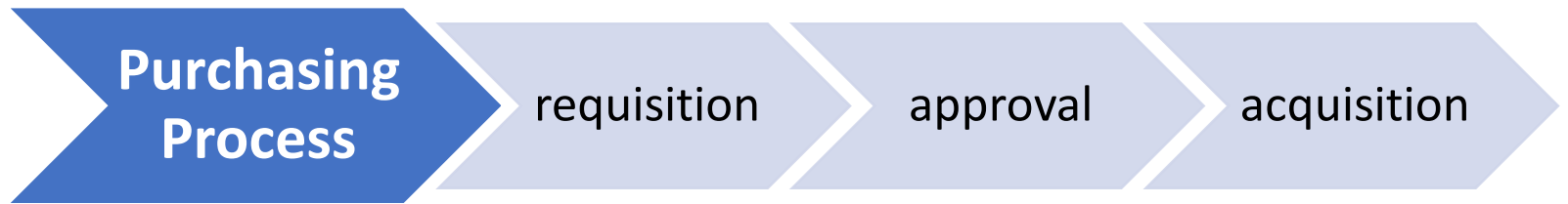


Required Internal Control	Requirement	Authorizing Citation
Cash Management to include drawdowns	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7)
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
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

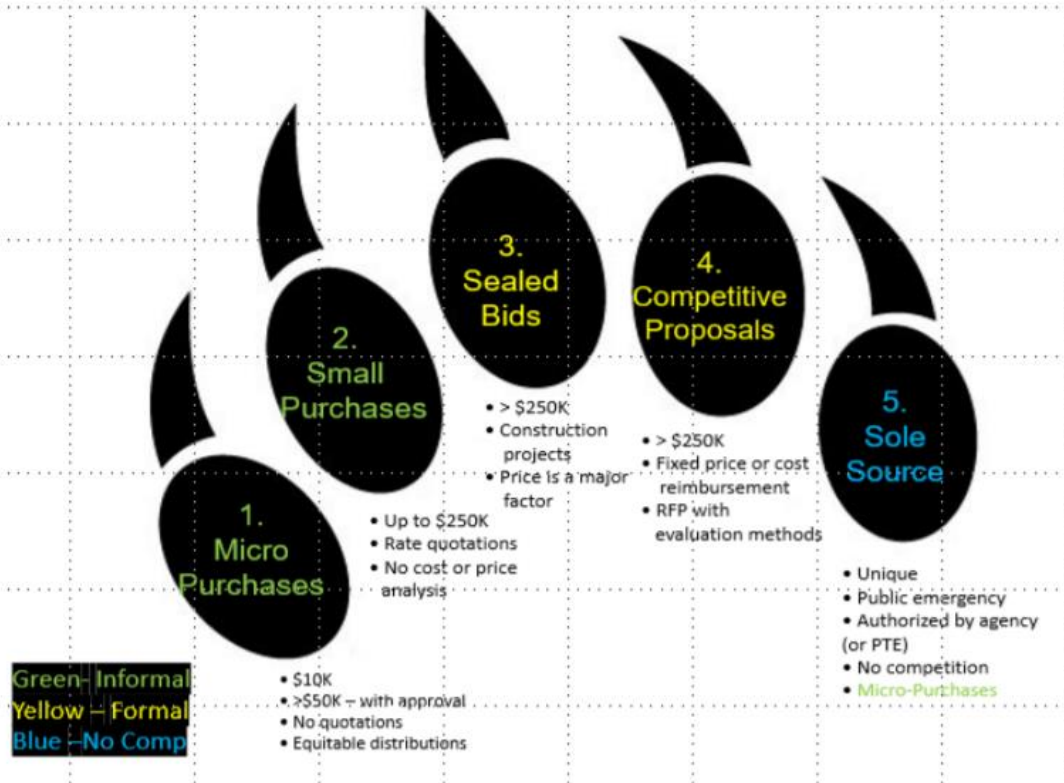


Zooming in on Procurement

Zooming in on Procurement



Procurement “Claw” (Section 200.320)



Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

Procedures explaining the LEA's method (step-by-step process; who, what, when, how, where) of conducting technical evaluations of proposals received and for selecting recipients for the following methods:

- Informal Procurement Methods
 - Micro-purchase
 - Small purchase
- Formal Procurement Methods
 - Competitive sealed bids
 - Competitive proposals
- Noncompetitive proposals

Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

Informal Procurement Methods to include delineation of the dollar range for **micro-purchases**

- Micro-purchases: Up to \$10,000
 - Calculate the aggregate dollar amount for each purchase order of supplies or services
 - To the extent practicable must distribute micro-purchases equitably among qualified suppliers.
 - Take into consideration the price as to its reasonableness based on research, experience, purchase history (explain how)

Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Informal Procurement Methods to include delineation of the dollar range for micro purchases and **small purchases**.
 - Small purchases – up to \$250,000
 - Must obtain an adequate number (at least 2) of quotes from qualified sources

Note: An LEA may establish a lower threshold – Procedures and documentation must reflect changes in threshold

Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Formal Procurement Methods to include delineation of the dollar range for **bids and sealed bids**.
 - Used for purchases that exceed small purchase threshold (\$250,000, or lower, if set by the LEA)
 - Procedures that include position(s) responsible for obtaining the price/rate quotes and where the quotes are kept on file. Denote the position of the person who is responsible for ensuring technical evaluations are conducted in compliance with Federal regulations.
 - Process for sealed bids, describing how bids are advertised and the position responsible.

Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Formal Procurement Methods to include delineation of the dollar range for **bids and sealed bids**. Used for purchases that exceed small purchase threshold (\$250,000, or lower, if set by the LEA), *continued*
 - Two Options
 - Sealed bids §200.329(b)
 - Proposals §200.320(c)

Internal Controls

Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients

- Noncompetitive Proposals
 - Explanation of the process for non-competitive proposals, including the 5 explanations for when **sole sourcing** is allowed (Limited use)
 - The aggregate dollar amount does not exceed the micro-purchase threshold
 - The item is available only from a single source
 - The public emergency for the requirement will not permit a delay resulting from publicizing competitive solicitation
 - The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to written requirements from non-federal entity
 - After soliciting a number of sources, competition is determined inadequate

Zooming in on Procurement

Creating a Contract

Contracts should be detailed enough to specify:

- ✓ Service(s) being purchased/provided,
- ✓ When service must be delivered (date),
- ✓ Names entering into contract,
- ✓ Contract rate (total fee/per hour),
- ✓ Timeframe of contract,
- ✓ Method of payment,
- ✓ Where services will be provided (location, signatures/date, and any other relevant information)
- ✓ Multiple year contracts should include the opt-out clause to clearly state “if Federal funds are no longer available the contract will be void”

Zooming in on Procurement

Overseeing a Contract

Contract oversight should:

- ✓ Include position of person responsible for oversight
- ✓ Ensure performance in accordance with the terms, conditions and specifications of the contract
- ✓ Verification of documentation (hours actually performed)
- ✓ Person signing off on invoices and of payment (including purchase orders)

Capital Expense

- Capital Expenditures – Unit cost of \$5000 or more must be pre-approved by GaDOE
 - Describe process for approval:
 - Completion of Pre-Approval Form to include all components
 - Person(s) responsible for request and approval,
 - If used for private school use state, that the equipment will remain on the LEA's inventory.
 - If claiming indirect costs, all capital expenditures must be subtracted from the program's allocation prior to applying restricted indirect cost rate.
 - Approval Capital Expenses - 700 Series Object Codes

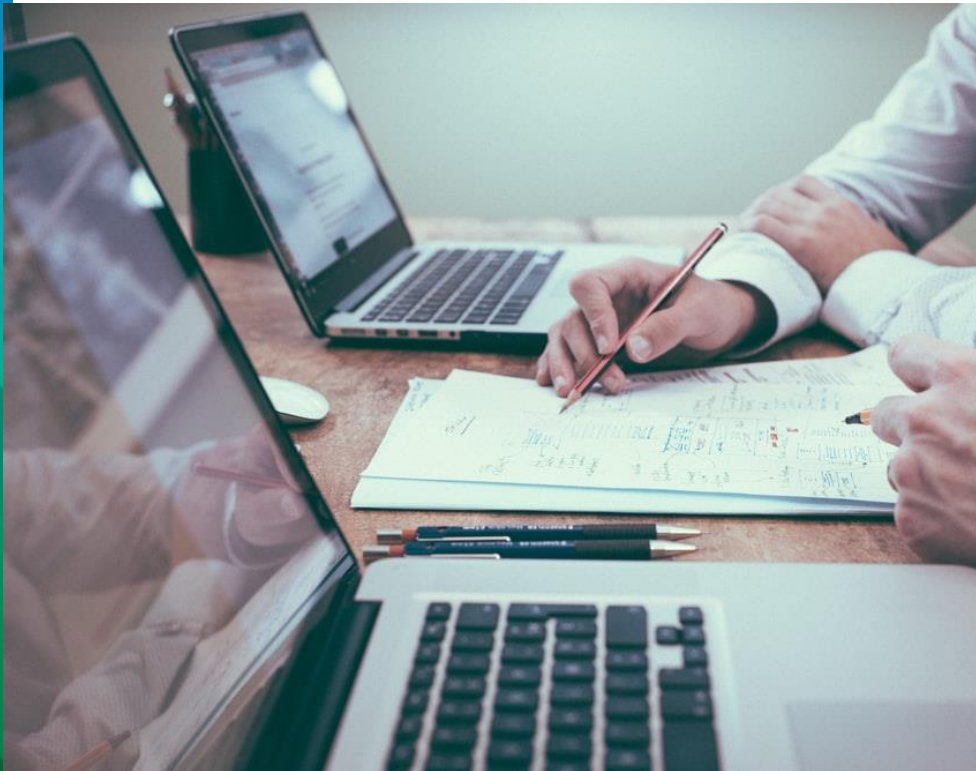


Understanding Grants and Contracts

Grant versus Contracts

Grants	Contracts
Allowable activities based on applicable statute, local plan, and State rules	Allowable activities based on terms and conditions of contract
Management rules:	Management rules:
EDGAR, Statutes, Regulations and	Terms of the contract and
State law/policies and procedures	State contract law
Performance measured in relation to meeting objectives of Federal program	Performance measured based on contract deliverables
Grant Award	Contract Rate
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for a specified benefit	Provides goods and services that are ancillary to the operation of the Federal program; and is not subject to compliance requirements of the Federal program as a result of the agreement though similar requirements may apply for other reasons.

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"/>

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GANS Terms and Conditions

Consolidated Application

Program Status

District Name :

[Redacted]

District Code :

[Redacted]

Fiscal Year :

2021



Programs Planning Prayer Certification Attachments Audit Trail

Exceptional Students

Program	Applied As	Budget Status	DC Status	Program Type	Drawdown%
PreSchool Disability Services	Single District	Approved	New	Original	0.00%
Spec Ed - Parent Mentor	Single District	Approved	New	Original	0.00%
Special Ed - Flowthrough	Single District	New	New	Original	
Special Ed - Preschool - Regular Project	Single District	Approved	New	Original	0.00%

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Navigating to GANs

Attachments

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

Programs Planning Prayer Certification **Attachments** Audit Trail

Group :

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

Attachments

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

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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 :

Choose File No file chosen

Upload

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

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IDEA GANs

9	<p>PR/AWARD NUMBER: H027A200073</p> <p>RECIPIENT NAME:</p> <p>TERMS AND CONDITIONS ←</p> <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>** This grant award is made subject to the provisions of all applicable acts and regulations.</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>
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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

Home → School Improvement → Federal Programs → Federal Programs Handbook

Federal Programs Handbook

- 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

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

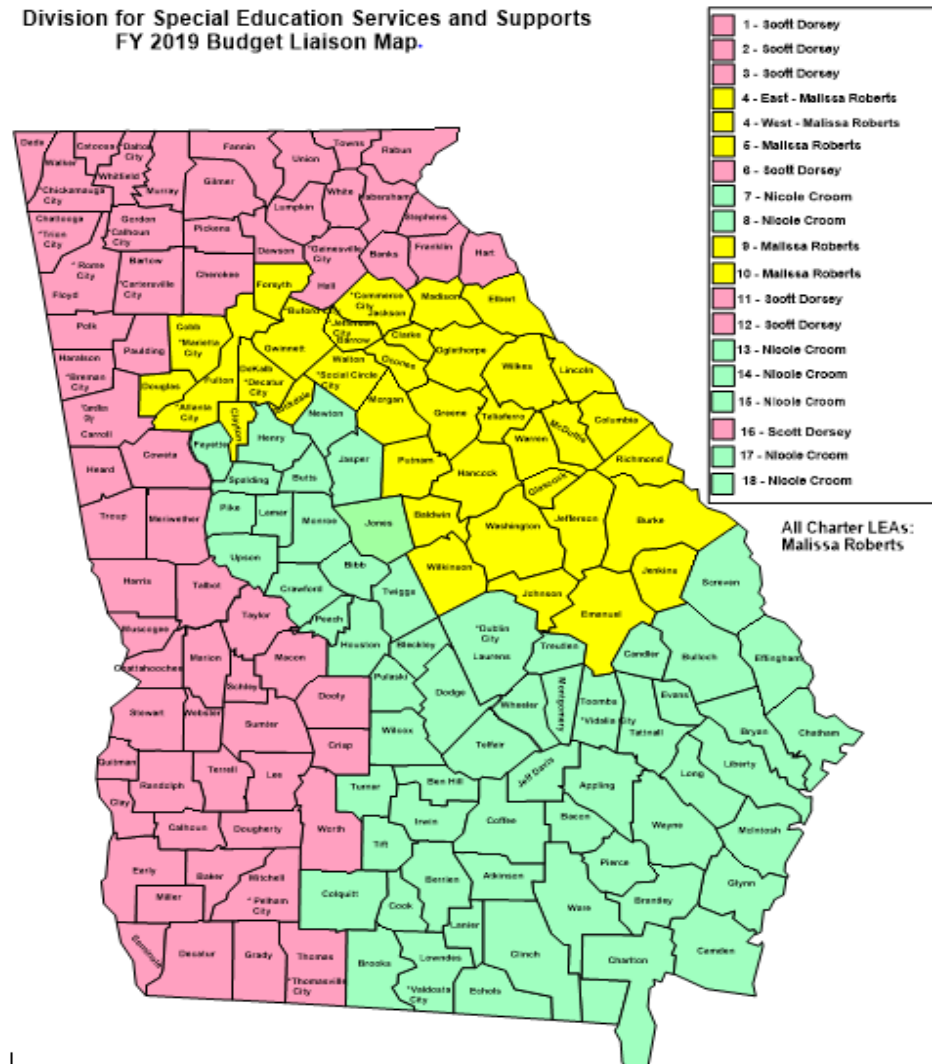
Program Handbooks

- 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



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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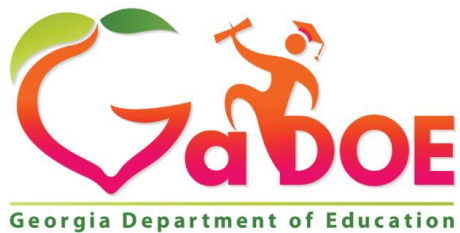
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**EDUCATING
GEORGIA'S FUTURE**

