

# 2021-2022 Assessing the Health of Your IDEA Program

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

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# Georgia's Systems of Continuous Improvement

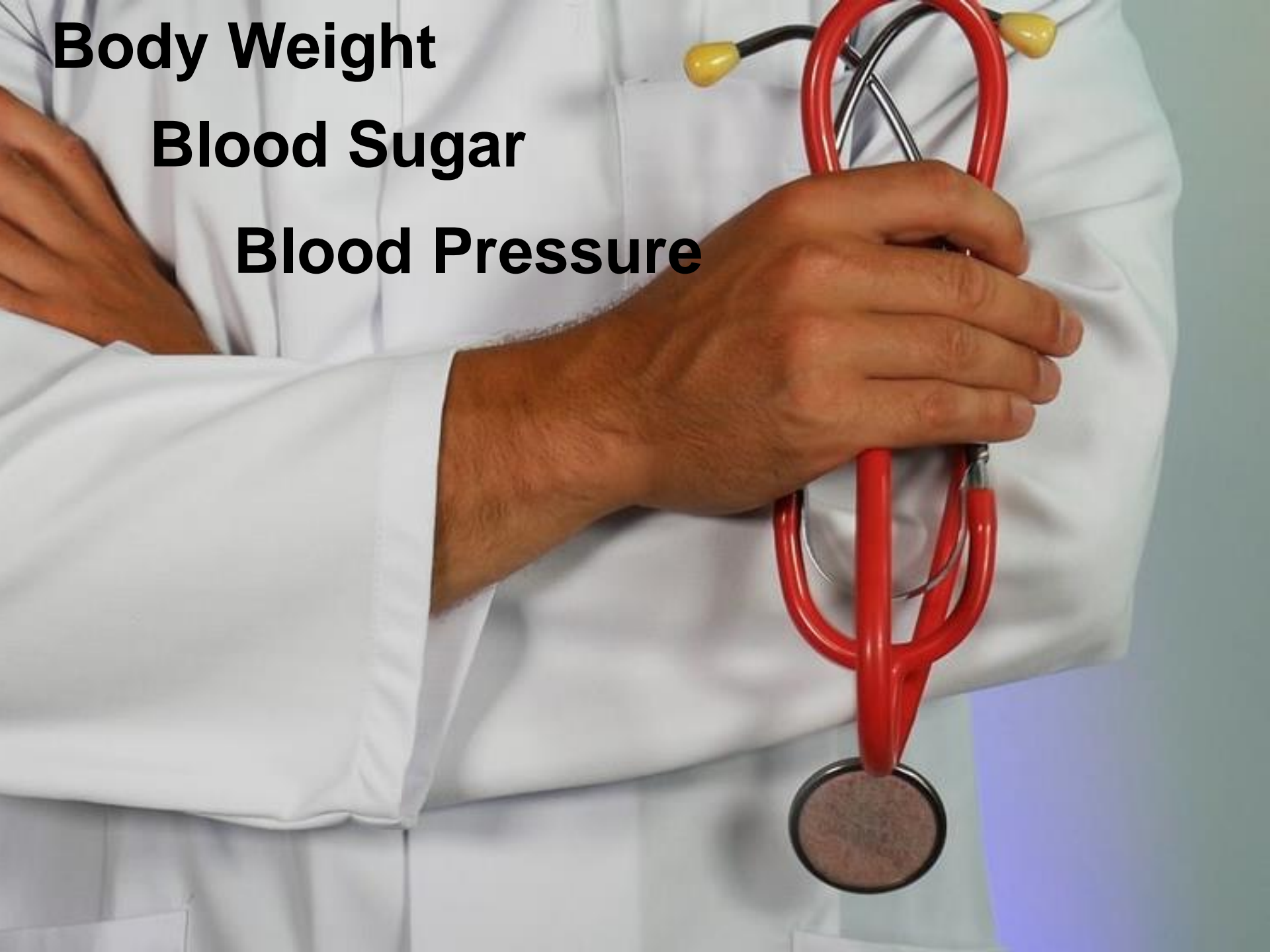
GaDOE has adopted the Georgia Systems of Continuous Improvement as a methodology for supporting districts and schools. This methodology focuses on improving districts/schools' systems.



**Body Weight**

**Blood Sugar**

**Blood Pressure**



# Assessing the Health of Your IDEA Program

- Internal Controls
- Maintenance of Effort (MOE)
- Fiscal Records and Documentation

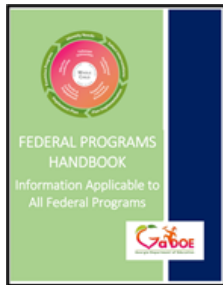


# Assessing the Health of Your IDEA Program



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

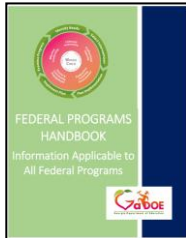
## Internal Controls Regulation 2CFR §200.303

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



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



# 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:
  - Transactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets
  - Transactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have

1. Evidence shall include:

A. Internal controls required to be in writing by 2 CFR Part 200:

1. Written Allowability Procedures - 2 CFR Sec. 200.302(b)(7)
2. Segregation of Duties - GAO-14-704G
3. Written Procurement Procedures - 2 CFR Sec. 200.319(c)
4. Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients - 2 CFR Sec. 200.320(d)(3)
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  
Supplement  
not  
Supplant**

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

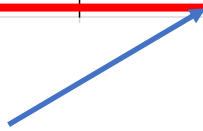
## Beginning of the Year - Prescription

Collaborate	Create	Know	Establish	Consider	Review
Collaborate with Finance Director and other Key Personnel	Create prior fiscal year as baseline	<p>* Know what is being charged to Special Education program codes for fund 100 State and Local expenditures</p> <p>* Establish a process for consistently and systematically reviewing expenditures</p>	Establish an actual to budget reporting mechanism	<p>Consider impact of changes to budget</p> <ul style="list-style-type: none"> <li>• # of students served/needs</li> <li>• # of employees</li> <li>• Contracted Labor Cost</li> <li>• Professional Development needs</li> <li>• New Initiatives – programs and other resources to support initiative</li> </ul>	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**

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2020-2021 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2021-2022 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1



Should show met in at least one method

Worksheet to Meet the IDEA MOE Calculations			
<i>The Calculation should NOT be altered.</i>			
MOE eligibility for FY21 grant.		FY21.	FY22.
LEA Function		State and Local	State and Local
Codes for MOE		Expenditures	Expenditure
QBE Categories			
<b>Total State Expenditures:</b>		<b>Variances</b>	
<b>Fund 100, 150 and 599</b>	Description (when including local charters in Fund 599 exclude object 534)		
2011	Students w/Disabilities		
2021	Category I		
2031	Category II		
2041	Category III		
2051	Category IV		
2061	Category V		
2081	Non-Instructional Special Education Expenditures		
2310	Tuition for Multi-Handicapped Children		
2620	Preschool Handicapped State Grant		
2810	Rule 10 - Special Education (Support Costs)		
<b>Total State Expenditures Reported</b>		0.00	0.00
<b>Total State Revenues</b>			
			As reported on the Annual Financial Report (DE 46)
<b>Excess of State Expenditures Over State Revenues</b>		0.00	0.00
			Expenditures coded to State program codes in excess of the State Revenue received.
<b>Total Local Expenditures:</b>			
Fund 100	Description		
<b>Excess of State Expenditures Over State Revenues (calculated above)</b>		<b>0.00</b>	<b>0.00</b>
2023	Local - Category I		
2033	Local - Category II		
2043	Local - Category III		
2053	Local - Category IV		
2063	Local - Category V		
<b>Total Local Expenditures Reported:</b>		<b>0.00</b>	<b>0.00</b>
			State Expenditures in Excess of State Revenue PLUS Expenditures coded to local program codes
<b>Total State/Local Expenditures Aggregate:</b>		<b>0.00</b>	<b>0.00</b>
			State Expenditures funded with State Revenues PLUS Local Expenditures

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

2011 2053

2021 2061

2023 2063

2031 2081

2033 2310

2041 2620

2043 2810

2051



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 30<sup>th</sup>
- Subgrant tabs
  - CCEIS
  - Proportionate Share

# Time and Effort Resources

- Federal Programs Handbook – pg. 28

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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

	Date Due
Date for amendments to be completed	June 15, 2022
Grant period ends for <b>state</b> grants (including Residential and Reintegration grants) and High Cost grants	June 30, 2022
Deadline for Completion Reports for <b>state</b> grants	July 30, 2022
Grant period ends for <b>federal IDEA</b> grants	September 30, 2022
Deadline for <b>federal IDEA</b> amendments	September 30, 2022
Deadline for Completion Reports for <b>federal IDEA</b> grants	October 30, 2022

# Contact Us

***We're Here to Help!***

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Questions?

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