It Pays to have Internal Controls

SELDA
Department of Special Education
Services and Support

Malissa Roberts
Program Manager

Dr. Melissa Bates
Program Specialist

August 17, 2022
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 Pay to have Internal Controls

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

Activity:

Envision, life is back to normal, and we are past Covid 19. You are on your way to 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.

August 17, 2022
## It Pays to have 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>
<td></td>
<td></td>
</tr>
</tbody>
</table>

August 17, 2022
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)
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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
  • 2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements
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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

<table>
<thead>
<tr>
<th>Policies</th>
<th>Procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Have a widespread application</td>
<td>• Have a narrower focus</td>
</tr>
<tr>
<td>• Are non-negotiable, change infrequently</td>
<td>• Are subject to change and continuous improvement</td>
</tr>
<tr>
<td>• Are expressed in broad terms</td>
<td>• Are a more detailed description of activities</td>
</tr>
<tr>
<td>• Are statements of what and/or why</td>
<td>• Are statements of how, when, who, &amp; what</td>
</tr>
<tr>
<td>• Answer major operational issue</td>
<td>• Detail a process</td>
</tr>
</tbody>
</table>
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.
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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 district's 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 questions 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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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), §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</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) SBOE 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>2 CFR §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.

August 17, 2022
Zooming in on Procurement
Zooming in on Procurement

Purchasing Process

1. Requisition
2. Approval
3. Acquisition
Procurement “Claw” (Section 200.320)
Zooming in on Procurement

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
Zooming in on Procurement

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)
Zooming in on Procurement

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
Zooming in on Procurement

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.
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)
Zooming in on Procurement

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
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 form 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 – Just focus on contracts – delete grants

<table>
<thead>
<tr>
<th>Grants</th>
<th>Contracts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allowable activities based on applicable statute, local plan, and State rules</td>
<td>Allowable activities based on terms and conditions of contract</td>
</tr>
<tr>
<td><strong>Management rules:</strong></td>
<td><strong>Management rules:</strong></td>
</tr>
<tr>
<td>EDGAR, Statues, Regulations, and State law/policies and procedures</td>
<td>Terms of the contract and State contract law</td>
</tr>
<tr>
<td>Performance measured in relation to meeting objectives of Federal Program</td>
<td>Performance measured based on contract deliverables</td>
</tr>
<tr>
<td><strong>Grant Award</strong></td>
<td><strong>Contract Rate</strong></td>
</tr>
<tr>
<td>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.</td>
<td>Provides goods and services that are ancillary to the operation of the Federal program; and is <strong>not</strong> subject to compliance requirements of the Federal program as a result of the agreement though similar requirements may apply for other reasons.</td>
</tr>
</tbody>
</table>
Time and Effort
Time and Effort

Why is Time and Effort important?

Average LEA Expenditures

Personnel Costs – 20%

Personnel Costs – 80%
Time and Effort

Why is Time and Effort important?

Non-Compliance Can Cost You!

Two Major University Settlements

- $2.7 million settlement
- $1.17 million settlement
Time and Effort

Who must report Time and Effort?

All employees (not contractors) funded by federal grants must maintain documentation showing their time is allocable to a federal program.

2 CFR 200.403(a)
Does “X” Employee have to keep time and effort records?

- Is she/he an employee?
  - Yes
  - Is she/he paid with federal funds?
    - Yes
    - T&E Required
    - No
    - Salary used for match?
      - No
      - No T&E Required
      - Yes
      - T&E Required
  - No
  - I don’t know
    - No T&E Required
    - Ask HR

Time and Effort

What is required for documentation?

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

2 CFR 200.430 (i)
Time and Effort

What is required for documentation?

And

➢ These records must:

✓ Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

✓ Be incorporated into the official records
Standards of Documentation

✓ Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

✓ Encompass Federally-assisted and all other activities compensated by the non-Federal entity
Standards of Documentation

✓ Comply with the established accounting policies and practices of the non-Federal entity;

✓ Support Distribution among specific activities or cost objectives
Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.

2 CFR 200.28
Time and Effort

➢ Single Cost Objective
  • Activity for one federal award

➢ Multiple Cost Objective
  • More than one federal award
  • A federal and non-federal award
Time and Effort

- **Multiple Cost Objectives**
  - Costs should be allocated based on distribution of employees work among each activity or cost objective
    - 2 CFR 200.430(i)(vii)
  - Records may reflect categories of activities expressed as a percentage distribution of total activities
    - 2 CFR 200.430(i)(1)(ix)
Time and Effort

Note: The type of documentation that must be kept for Time and Effort is not defined in regulations, however, many LEA policies and procedures define the type and frequency of the documentation. Compliance with local policies and procedures is required.
Time and Effort

Examples of Documentation #1

---

**Georgia Department of Education Periodic Certification Form**

**IDEA or Federal Preschool**

**Part I:**
To be completed by the employee

I understand that my position is supported entirely by funds from IDEA or Federal Preschool. I certify that 100% of my job duties were related to activities in compliance with this program during the period from _______ to _______. The information recorded on this form is true and correct to the best of my knowledge.

Print Employee Name: ____________________________

Employee Signature: ____________________________

Date: ____________________________

**Part II:**
To be completed by a supervisor having firsthand knowledge of the employee’s work

The information recorded on this form is true and correct to the best of my knowledge.

Print Supervisor Name: ____________________________

Supervisor Signature: ____________________________

Date: ____________________________

Reference:
2 C.F.R. Part 200 (§200.430(i)) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

This is an after-the-fact certification of time worked; therefore, it should be signed and dated after the end of the time period.

---

August 17, 2022
Time and Effort

Examples of Documentation #2

<table>
<thead>
<tr>
<th>Name of Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
</tr>
<tr>
<td>4.</td>
</tr>
<tr>
<td>5.</td>
</tr>
<tr>
<td>6.</td>
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<td>7.</td>
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<td>8.</td>
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<td>9.</td>
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<td>10.</td>
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<td>11.</td>
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<tr>
<td>12.</td>
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<tr>
<td>13.</td>
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<tr>
<td>14.</td>
</tr>
<tr>
<td>15.</td>
</tr>
<tr>
<td>16.</td>
</tr>
</tbody>
</table>

Supervisor (Print Name)

Supervisor Signature

Date
### Time and Effort

**PAR or something similar**
- Specific type of report is not defined in regulations
- Report must account for 100% of time
- Report must be defined in policy and/or procedure manual

---

<table>
<thead>
<tr>
<th>Day</th>
<th>Cost Objective 1</th>
<th>Cost Objective 2</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Tuesday</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Wednesday</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Thursday</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Friday</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Week 1 Total:**
- 0
- 0
- 0

**Week 2 Total:**
- 0
- 0
- 0

**Pay Period Total:**
- 0
- 0
- 0

I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those

---

**Employee’s Signature:**

**Date:**

---

**Salary Charging:**

<table>
<thead>
<tr>
<th>Hrs Worked</th>
<th>Percent of Total*</th>
<th>Bi-Weekly Salary</th>
<th>Amount Charged</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>#DIV/0!</td>
<td>#DIV/0!</td>
</tr>
</tbody>
</table>

* Hours worked by activity divided by total hours.

---

*Richard Woods, Georgia’s School Superintendent | Georgia Department of Education | Educating Georgia’s Future*
Test Your Knowledge

Single Cost Objective
Or
Multiple Cost Objective?
Scenario 1

A Special Education Teacher supporting students with disabilities ages 3-21

a) Single Cost Objective

a) Multiple Cost Objective
Scenario 2

Special Education paraprofessional supporting students with disabilities ages 3-5

  a) Single Cost Objective

  a) Multiple Cost Objective
Scenario 3

A Special Education paraprofessional supports students with disabilities ages 3-5, however, is paid from federal and state funds

a) Single Cost Objective

a) Multiple Cost Objective
Scenario 4

A Special Education paraprofessional supports students with disabilities ages 3-5, however, is paid from federal and state funds

a) Single Cost Objective

a) Multiple Cost Objective
Scenario 5

A Special Education paraprofessional splits her time supporting students with disabilities ages 3-5 and ages 3-21

a) Single Cost Objective

a) Multiple Cost Objective
Time and Effort

➢ Recap

✓ Must be supported by a system of internal controls
✓ Be incorporated into official records
✓ Reasonably reflect total activity compensated with federal funds
✓ Encompass federally assisted and all other activities
✓ Comply with policies and procedures
✓ Support distribution among activities and cost objectives
It Pays to have Internal Controls

LEAs must self-monitor to ensure controls are in place and follow.
It Pays to have Internal Controls
Completions of the IDEA Monitoring Self-Assessment

August 17, 2022
It Pays to have Internal Controls

GANs Terms and Conditions

<table>
<thead>
<tr>
<th>Exceptional Students</th>
<th>Arroled As</th>
<th>Budget Status</th>
<th>DC Status</th>
<th>Program Type</th>
<th>Drawdown'</th>
</tr>
</thead>
<tbody>
<tr>
<td>PreSchool Disability Services</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
<td>0.00%</td>
</tr>
<tr>
<td>Spec Ed - Parent Mentor</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
<td>0.00%</td>
</tr>
<tr>
<td>Special Ed - Flowthrough</td>
<td>Single District</td>
<td>New</td>
<td>New</td>
<td>Original</td>
<td>0.00%</td>
</tr>
<tr>
<td>Special Ed - Preschool - Regular Project</td>
<td>Single District</td>
<td>Approved</td>
<td>New</td>
<td>Original</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

August 17, 2022
It Pays to have Internal Controls

Navigating to GANs
It Pays to have Internal Controls

Navigating to GANs

August 17, 2022
It Pays to have Internal Controls

IDEA GANs

**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.
It Pays to have Internal Controls
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.
It Pays to have Internal Controls

GANs – Terms and Conditions on Internal Controls

(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.


(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 Controls
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 Controls

Federal Programs Handbook

- Overarching Requirements for All Federal Programs: Consolidated LEA Improvement Plan, Fiscal Requirements, Inventory Management, Monitoring, Selecting Evidence-Based Interventions (Updated 7.29.2022)
- GaDOE Equitable Services Consultation Guide & Handbook

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

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Offering a holistic education to each and every child in our state.