



Memo

To: FPP Advisory
From: Barbara Goldsby and Vicki Graham
Date: February 26, 2015
Re: IDEA and ECEA Fiscal Self-Audit

Why?

- Monitoring of IDEA Part B – Subpart C – Local Education Agency (LEA) Eligibility
 - **34 CFR §300.200:** An LEA is eligible for assistance under Part B of the Act for a fiscal year if the agency submits a plan that provides assurances to the State Education Agency (SEA) that the LEA meets specific conditions
 - **34 CFR §300.201:** The LEA, in providing for the education of children with disabilities within its jurisdiction, must have in effect policies, procedures, and programs that are consistent with the State policies and procedures
 - **34 CFR §300.211:** The LEA must provide the SEA with information necessary to enable the SEA to carry out its duties under Part B of the Act
- 2013 - Developing process for fiscal monitoring as part of CIMP (Continuous Improvement Monitoring Process) when the move to RDA and changes to circulars required us to rethink the format/process
- New Uniform Grants Guidance (UGG) consolidated OMB Circulars A-21, A-87, A-89, A-102 and A-110, A-122, A-133 into a uniform set of rules
- Release of newly updated EDGAR – December 19, 2014
- Effective with new federal funding (for IDEA – July 1, 2015)
- To increase efficiency and effectiveness of federal awards and strengthen oversight of federal funds to reduce the risk of fraud, waste and abuse
- SEA is required to do a Risk Assessment for all LEAs (Administrative Units - AUs)
- Single audits do not provide the level of information needed to ensure compliance with monitoring of IDEA funds, and are not required for AUs receiving less than \$500K in Federal funds (threshold is increasing to \$750K on July 1, 2015)

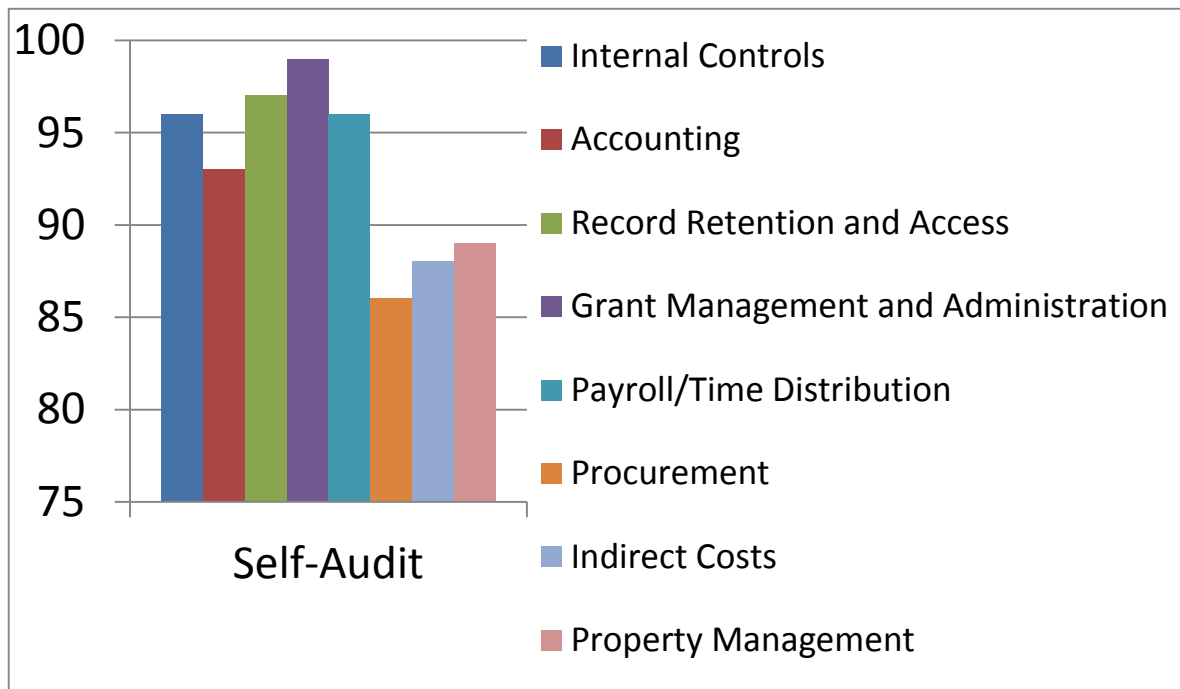
How?

- Collaboration with our Grants Fiscal Management Office and ESSU's Results Driven Accountability (RDA) team
- Consultation with Brustein and Manasevit – our DC attorneys
- AGA (Association of Government Accountants) Monitoring Tools – 1) Risk Assessment, 2) Financial and Administrative
- Federal Register (Vol. 78, No. 248) Part III Office of Management and Budget
- The Administrator's Handbook on EDGAR, 2nd Edition
- Federal Register Part II Department of Education - IDEA

When?

- January 2014 – Fiscal Self-Assessment draft
- March 2014 – Fiscal Self-Assessment final to EDAC
- April 2014 – Explained role of Fiscal Self-Assessment in RDA to special education directors at state meeting
- May 2014 – Unveiled “IDEA and ECEA Fiscal Checklist” at the ESSU/Grants Fiscal joint training – allowed time for AUs to dig in
- August 2014 – Finalized “IDEA and ECEA Fiscal Checklist” in the Statewide Data Management System
- January 16, 2015 – 100% of AUs completed the checklist on time

Next Steps?



- **CDE/ESSU will be receiving TA and training from:**
 - OSEP
 - Brustein and Manasevit
 - Center for IDEA Fiscal Reporting (CIFR)
 - WestEd
- **CDE/ESSU will then:**
 - Dig into data further
 - Use baseline data from IDEA and ECEA Fiscal Checklist to provide TA and training to AUs
 - Measure annual progress with AUs

Questions?

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