

FY24 Cross-Functional Monitoring (CFM) & Internal Controls

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SELDA
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)*

Cycle 1 (FY24)	Cycle 2 (FY25)	Cycle 3 (FY26)	Cycle 4 (FY27)	Cycle 5 (FY28)
Amana Academy West Atlanta	Atlanta Heights Charter School	Bremen City	Academy for Classical Education	Appling County
Atlanta Public Schools	Barrow County	Burke County	Atkinson County	Bacon County
Atlanta SMART Academy	Bartow County	Calhoun City	Atlanta Unbound Academy	Baker County
Baldwin County	Berrien County	Cartersville City	Baconton Community Charter School	Banks County
Brookhaven Innovation Academy	Bleckley County	Charlton County	Ben Hill County	Bibb County
Bryan County	Brantley County	Chattahoochee County	Bulloch County	Chattooga County
Butts County	Brooks County	Clarke County	Catoosa County	Cook County
Calhoun County	Buford City	Clay County	Chickamauga City	Early County
Carroll County	Camden County	Clinch County	Clayton County	Fannin County
Carrollton City	Candler County	Coastal Plains Education Charter High School	Coffee County	Fayette County



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



FY24 Cross Functional Monitoring Document	FY24 IDEA Fiscal Monitoring Checklist
<ul style="list-style-type: none">• Comprehensive monitoring document – contains all documentation needed for each program	<ul style="list-style-type: none">• Quick Checklist – contains documents needed for IDEA fiscal
<ul style="list-style-type: none">• All indicators for all programs	<ul style="list-style-type: none">• Overarching and IDEA fiscal indicators <u>only</u>
<ul style="list-style-type: none">• Full requirements with Code of Federal Regulations (CFR) links	<ul style="list-style-type: none">• Abbreviated for quick reference
<ul style="list-style-type: none">• Details on evidence of implementation	<ul style="list-style-type: none">• Contains some evidence of implementation
<ul style="list-style-type: none">• Use for detail understanding of requirements and to understand all documentation required for each program	<ul style="list-style-type: none">• Use as a quick check for IDEA documentation requirements

Cross Functional Monitoring Document



GaDOE Cross-Functional Monitoring Indicators 2023-2024



Table of Contents

1. LEA MONITORING OF PROGRAMS	2
2. CONSOLIDATED LEA IMPROVEMENT PLAN (CLIP)	5
3. SERVICES TO ELIGIBLE PRIVATE SCHOOL CHILDREN	6
4. INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES - ALL PROGRAMS	9
5. TITLE I, PART A – IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED	12
6. TITLE I, PART A - PROFESSIONAL QUALIFICATIONS	15
7. TITLE I, PART A - NOTICE TO PARENTS	16
8. TITLE I, PART A - PARENT AND FAMILY ENGAGEMENT	17
9. SCHOOL IMPROVEMENT TITLE I, PART A 1003 (84.010)	23
10. SERVICES FOR HOMELESS CHILDREN AND YOUTH (MCKINNEY-VENTO and ARP-HCY)	24
11. SERVICES FOR NEGLECTED AND DELINQUENT CHILDREN (NEGLECTED SET-ASIDE)	25
12. PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN WHO ARE NEGLECTED, DELINQUENT, OR AT-RISK (TITLE I, PART D, SUBPART 2 GRANTEES)	26
13. SERVICES FOR CHILDREN IN FOSTER CARE	27
14. TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	28
15. TITLE V, PART B - RURAL AND LOW-INCOME SCHOOLS PROGRAM	29
16. TITLE III, PART A - LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS (EL) AND IMMIGRANT (IMM) STUDENTS	29
17. TITLE I, PART C - EDUCATION OF MIGRATORY CHILDREN (MEP) SERVICES	31
18. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) - FISCAL INDICATORS	33
19. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – RESULTS-BASED MONITORING PROGRAM INDICATORS	35
20. INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) CONSOLIDATION OF FUNDS IN A SCHOOLWIDE PROGRAM	35
21. ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)-AMERICAN RESCUE PLAN ACT (ARP)	35
22. TITLE I, PART D, SUBPART 1 – STATE AGENCY NEGLECTED AND DELINQUENT GRANT	36
23. BIPARTISAN STRONGER CONNECTIONS COMPETITIVE GRANT	38



IDEA Fiscal Checklist



Special Education Services and Supports

FY 2024 IDEA Fiscal Monitoring Checklist

Indicator	Documentation Provided by District
1.1 – LEA Monitoring of Schools and Programs	A. LEA procedures for monitoring requirements of IDEA, implementation of school-wide plan and intent and purpose (Consolidation only)
2.1 – Comprehensive LEA Improvement Plan (CLIP)	B. Evidence of approved CLIP C. Upload of required CLIP elements to the Consolidated Application
Indicator	Documentation Provided by District
3.2 – Services to Eligible Private School Children	A. Written procedures B. Evidence <ol style="list-style-type: none"> 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



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)

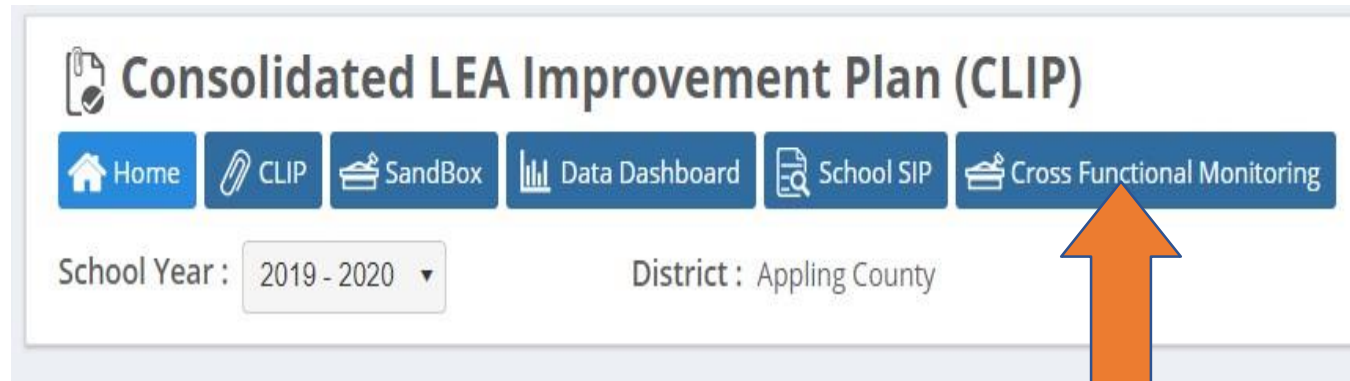
20.0 Consolidation of Funds (if applicable)

Cross Functional Monitoring

Submitting IDEA Fiscal Documentation - SLDS

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



Cross Functional Monitoring

Submitting IDEA Fiscal Documentation - SLDS



Indicators will mirror the FY24 IDEA Cross Functional Monitoring document.

Cross Functional Monitoring

Submitting IDEA Fiscal Documentation – SLDS

Current Status: Started

The screenshot displays a web application interface for submitting IDEA Fiscal Documentation. The main area shows a folder tree under 'CrossFunctionalMonitoring' with sub-folders for various indicators: 'Indicator 1 LEA Monitoring of Schools and...', 'Indicator 2 Consoldited LEA Improvment PI...', 'Indicator 3 Services to Eligible Private Sch...', and 'Indicator 4 Maintenance of Effort, Compara...'. Under 'Indicator 4', there are sub-folders '4.1' and '4.2'. A green arrow points to the '+ Upload' button in the top navigation bar. An 'Upload' dialog box is open, showing a file selection field, an 'Overwrite if file exists?' checkbox, and file size and extension restrictions: 'Max file size allowed: 25.00 MB' and 'File extensions allowed: *.*'. The dialog also has an 'Upload' button.

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



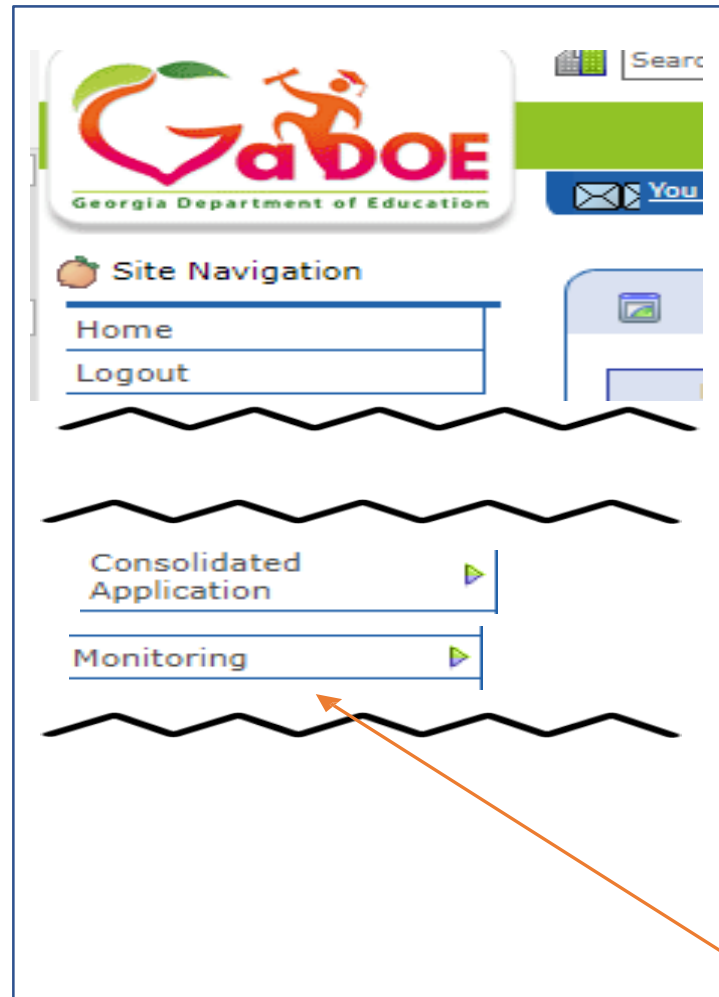
Cross Functional Monitoring

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

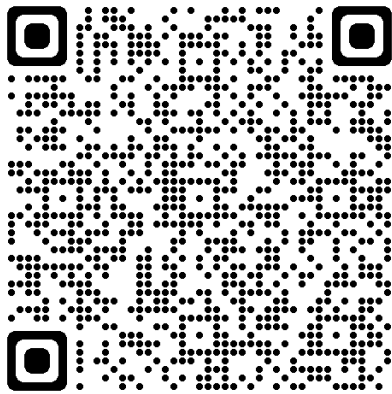
- Excess Cost Excel Template
- IDEA Excess Cost Handbook

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 Webpage

Other Resources



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

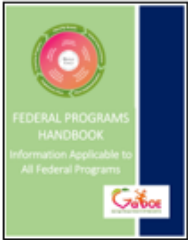
- FY24 Cross Functional Monitoring Document
- UPDATED Monitoring Cycles FY24 - FY28
- Monitoring Cycles FY23 - FY27
- FY23 Cross Functional Monitoring Document
- FY24 Training: Prerecorded Webinars and Q&A Sessions (Check Back Soon)
- FY24 Training Presentations (Check Back Soon)
- FY24 Special Education 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 GNETS 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

Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
<ol style="list-style-type: none"> 1. Demonstrates commitment to integrity and ethical values. 2. Exercises oversight responsibility. 3. Establishes structure, authority, and responsibility. 4. Demonstrates commitment to competence. 5. Enforces accountability 	<ol style="list-style-type: none"> 1. Specifies suitable objectives. 2. Identifies and analyzes risk. 3. Assesses fraud risk. 4. Identifies and analyzes significant changes. 	<ol style="list-style-type: none"> 1. Selects and develops control activities. 2. Selects and develops general controls over technology. 3. Deploys through policies and procedures. 	<ol style="list-style-type: none"> 1. Uses relevant, quality information. 2. Communicates internally. 3. Communicates externally. 	<ol style="list-style-type: none"> 1. Conducts ongoing and/or separate evaluations. 2. Evaluates and communicates deficiencies.

Internal Controls

Five Essentials of Internal Controls: Examples

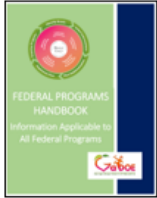
Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
<ul style="list-style-type: none"> Compliant and clear policies and procedures manual Organizational chart Clear job description Adequate training on policies and procedures Adequate job training and performance evaluations 	<ul style="list-style-type: none"> Risk Surveys Feedback loop 	<ul style="list-style-type: none"> Segregating duties Passwords and authorizations Information Security Department and activities Budget and accounting systems Accurate and timely accounting and analysis 	<ul style="list-style-type: none"> Consistent and reliable communication tools (email blast, newsletter, scheduled meetings, clear and concise agendas) 	<ul style="list-style-type: none"> 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

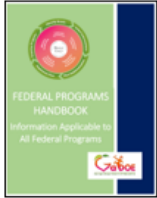


Page 27 of the Federal Programs Handbook

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 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](#)

Internal Controls

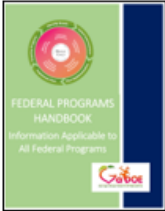


Page 27 of the Federal Programs Handbook

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

Required Internal Control	Requirement	<u>Authorizing Citation</u>
Cash Management to include drawdowns	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7) §200.403
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
Procurement (Specific levels described in §200.317 through §200.327)	Written Procedures	§200.318(a)
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

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



Richard Woods, Georgia's School Superintendent
"Educating Georgia's Future"

Allowable Costs

Costs must be: necessary, reasonable, allocable, and documented.

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.

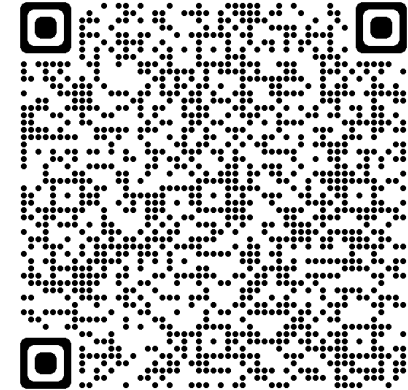
Guiding Questions for Determining Excess Cost:

- 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 Regulatory 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

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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

Micro- Purchases

- **Threshold: \$10,000 (FAR)**
- Can be lower than \$10,000
- LEA may self-certify higher threshold up to \$50,000 if low-risk for most recent audit
- >\$50,000 must have approval of GaDOE
- To extent practicable, distribute equitably among qualified suppliers.
- May be awarded without price or rate quotes if reasonable

\$

Small Purchases

- **Greater than \$10,000 and up to \$250,000**
- Cannot exceed threshold in FAR (\$250,000) but may be lowered
- Price or rate quotations from “adequate number of qualified sources” (at least 2)
- LEA must specify number of quotes in written procedures and follow in purchasing practices

\$\$

Formal Procurement

Sealed bids & Proposals

- **Greater than \$250,000**
- Lower threshold if set by LEA
- Requires public advertising
- Bids solicited from adequate number of known qualified sources
- Proposals solicited from adequate number of qualified offerors

\$\$\$

No Competition

Sole-Sourcing

- Aggregate dollar amount does not exceed micro-purchase threshold
- Item is available only from a single source
- Public emergency for the requirement that will not permit delay resulting from publicizing competitive solicitation
- 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

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

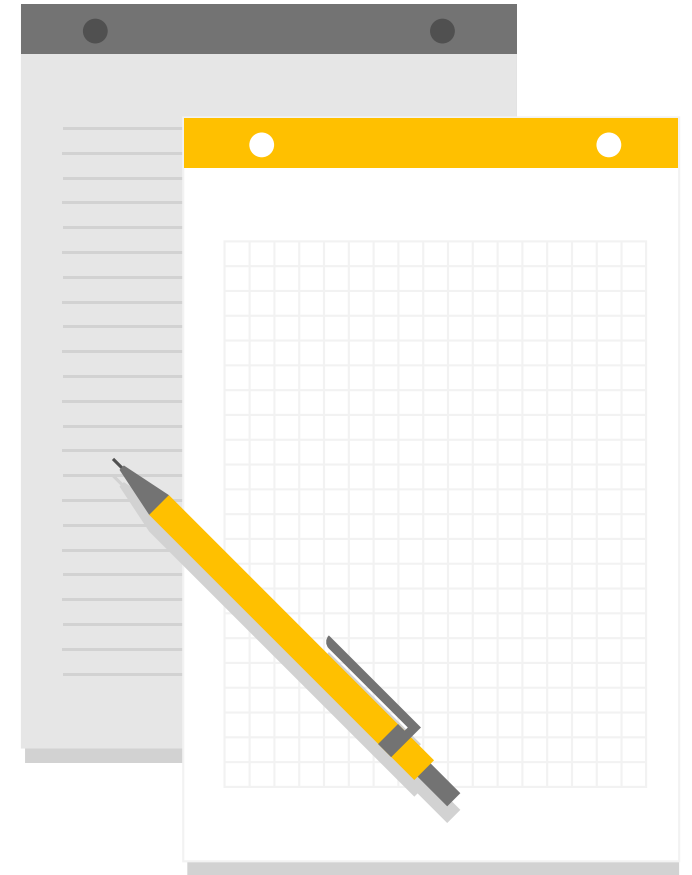
Required Internal Control Nine

- Written Procedure
- Clearly Defines Chain of Responsibility
- Reasonable Checks and Balances Embedded

A Note about Required Internal Controls.....

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

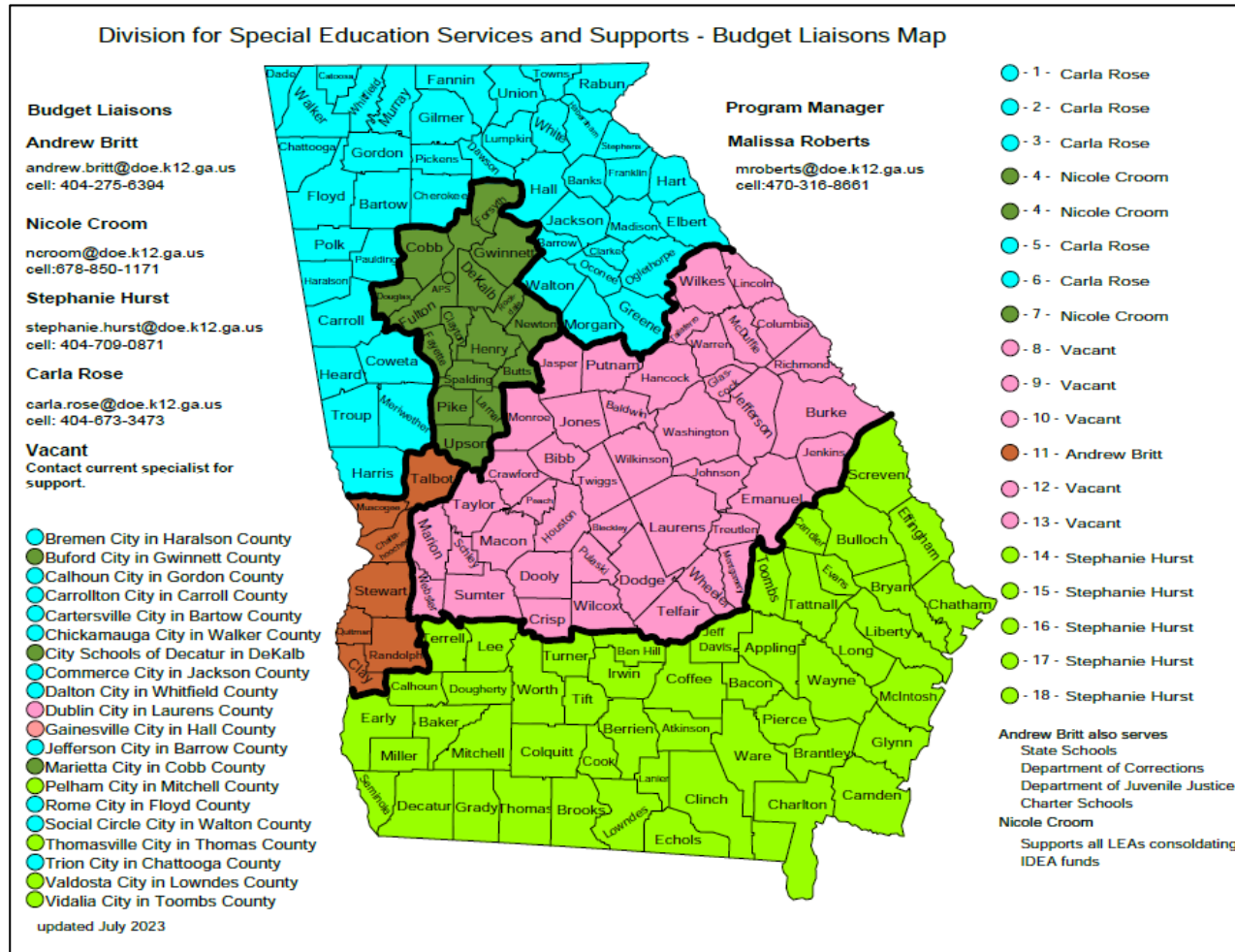
Consult the Federal Regulations and the GaDOE Federal Programs Manual for Detailed Descriptions.



Questions



Budget Liaisons Map



Contact Us

We're Here to Help!

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