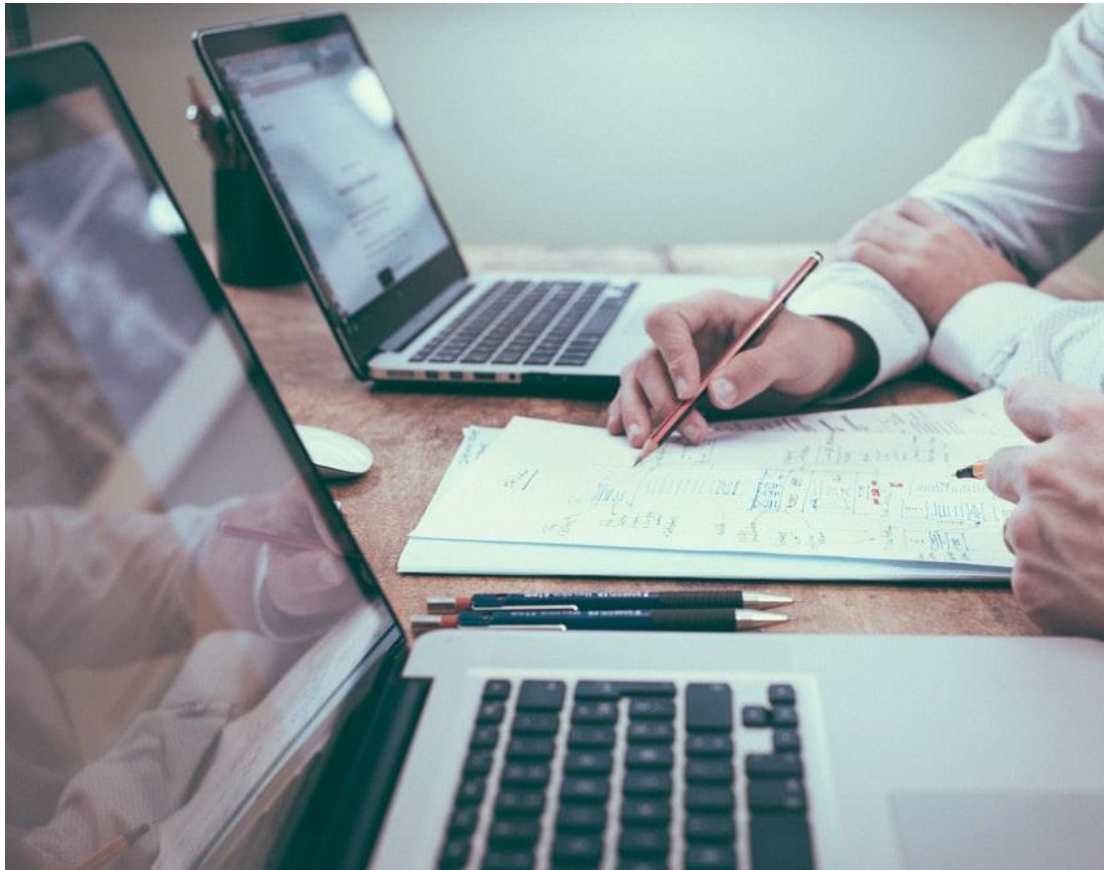


2023-2024 Year in Review

Department for Special Education Services
and Supports

Joni Taylor, Program Specialist

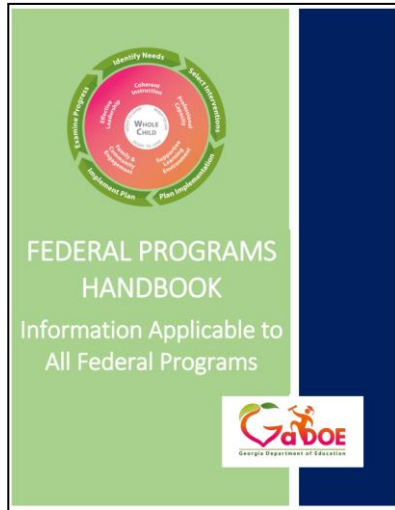
Internal Controls Review



LEAs must self-monitor to ensure controls are in place and followed.
How does a LEA ensure that this is done?

Year in Review - Internal Controls

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

Year in Review:

Internal Controls



How to use the
Cross Functional
Monitoring
document to self
assess

Year in Review - Internal Controls

CFM Monitoring Document

Indicator	Documentation Provided by District
4.1 – Internal Controls/Expenditures	Evidence shall include: <ul style="list-style-type: none"> A. Internal Controls <ol style="list-style-type: none"> 1. Written Allowability Procedures 2. Segregation of Duties 3. Written Procurement Procedures 4. Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients 5. Written Conflict of Interest Policy 6. Written Compensation Policies (Time & Effort to include salaries, substitutes, and stipends) 7. Written Travel Policy

Do you know when your LEA's Cross Functional Monitoring Occurs ?

<p>4.1 – Internal Controls/Expenditures continued</p>	<ul style="list-style-type: none">B. Evidence may include other recommended procedures not required in writing<ul style="list-style-type: none">1. Procedures to support suspension and debarment is checked prior to making purchase above \$25,000 threshold (across programs) from a single vendorC. FY23 and FY24 Payroll History Report by Account code & Detail Expenditure Reports for each federal grantD. Copies of <u>selected</u> purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurementE. Copy of FY23 and FY24 Time and Effort RecordsF. Evidence of prior approval for capital expenses using federal fundsG. Copies of single audit reports for last two years availableH. QBE Allotment Sheet (if part of director's salary is paid with IDEA funds)I. Copy of time-stamped documentation verifying vendors against suspension and debarment database
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Things to Remember

Inventory Records

- Federal regulations require conducting a physical inventory once every two years.
- However
- Be sure to follow your local procedure.

Maintenance of Effort








Can you answer these now?



Do you have internal discussions about your funds? With whom? How often?

Year in Review - MOE

FY 24 Closeout Focus

Collaborate	Create	Know	Establish	Consider	Review
<p>Collaborate with Finance Director and other Key Personnel</p> 	<p>Create prior fiscal year as baseline</p> 	<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>	<p>Establish an actual to budget reporting mechanism</p> 	<p>Consider impact of changes to budget</p> <ul style="list-style-type: none"> • # of students served/needs • # of employees • Contracted Labor Cost • Professional Development needs • New Initiatives – programs and other resources to support initiative 	<p>Review coding of all expenditures prior to FY closeout</p> 

Utilizing the Eligibility Worksheet as a Tool for Success

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
2023-2024 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2024-2025 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1

Directions: Only enter data into WHITE cells. Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY25, you may use projection or 24-1 FTE count. Complete the calculation worksheet tab to determine FY24 and FY25 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.



Update the MOE Eligibility Worksheet

Fiscal Year: 2023 ▼

Manage MOE | MOE View | Attachments

MOE Status

Overall MOE: Met MOE

Note: Select FY2023 and use the Projected Effort for each of the four methods to complete the Comparison Year row of the MOE Eligibility Worksheet.

State & Local Aggregate	
For FY ending June 30,2023	\$35,333,917.91
State and Local Effort	\$33,701,016.30
FY2 Compared to FY1- Aggregate	\$1,632,901.61
<input type="checkbox"/> Adjustment	
<input type="checkbox"/> Exception	
IDEA Amended Effort	
Projected Effort	\$35,333,917.91



FY25 MOE Eligibility Worksheet

Calculation Worksheet Tab

Worksheet to Meet the IDEA MOE Calculations				
<i>The Calculation should NOT be altered.</i>				
	LEA Function			Projected Budget for FY 2025 State/Local Projections
	Codes for MOE	FY 2024 State/Local Expenditures		
	QBE Categories		Variances	
Total State Expenditures:				
Fund 100, 150 and 599	Description (when including local charters in Fund 599 exclude object 594)			
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)			
Total State Expenditures Reported		0.00		0.00

Monitor Program Code

- Any Changes to these program codes will impact MOE.



Avoid using Program Code 9990.
It is not included in the MOE calculation!

Special Education Program Codes

2011	2053
2021	2061
2023	2063
2031	2081
2033	2310
2041	2620
2043	2810
2051	

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

IDEA Maintenance of Effort Exceptions Checklist



Guiding Questions	Y/N	Description
Did a special education staff person retire at the end of 2019-2020 and was replaced by a special education staff person with a lower salary?		
Did a special education staff person take a job at another school district at the end of 2019-2020?		
Did a special education staff person take a district job in general education at the end of 2019-2020 and was replaced by a special education staff person with a lower salary?		
Are there any students with a costly Special Education Program who have moved away, aged out, or graduated?		
<p>Were any of the below costs applicable to the costly student above?</p> <ul style="list-style-type: none"> ❖ One-on-one Paraprofessional ❖ Specialized Transportation ❖ Private or public placement (by the IEP team) tuition ❖ Educational interpreter ❖ Hearing Impaired or Visually Impaired Teacher ❖ Nurse ❖ Occupational or Physical Therapist 		
Were there any changes in services for students with a costly Educational Program? If so, what were they?		

Equitable Services



LEA Requirements



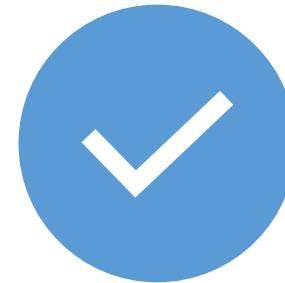
Timely and
Meaningful
Consultation



Written
Affirmation



Child Find



Evaluation and
Determination Of
Eligibility

LEA Requirements (continued)



Proportionate Share
Calculation



Proportionate Share
Expenditure



Development of
Service Plans



Providing or
Contracting For
Services

IDEA Equitable Services Timeline

Spring/Summer

2024

- Conduct a timely and meaningful consultation before the 2024-2025 school year begins ([34 CFR §300.134](#))

October 2024

- Report child count of number of eligible private and homeschool students with disabilities. Use this data for the FY24 budget.

Summer/Fall 2024

- Finalize services that will be provided in FY24
- Complete the Proportionate Share tab and include set-aside amount in FY24 budget

Ongoing Child Find



Ongoing consultation



Budget and Drawdown Status



FY 24 Budget Status

Consolidated Application


Program Status Application

District Name : District Code :

Fiscal Year : 2024

[Programs](#) [Planning](#) [Prayer Certification](#) [Attachments](#) [Audit Trail](#) Print

Exceptional Students

<u>Program</u>	<u>Applied As</u>	<u>Budget Status</u>	<u>DC Status</u>	<u>Program Type</u>	<u>Drawdown%</u>
IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)	Single District	Program Manager Revision Requested	New	Original	
IDEA 619 - SPECIAL ED-AGES 3-5 (CFDA # 84.173)	Single District	Program Manager Revision Requested	New	Original	
PreSchool Disability Services	Single District	Approved	New	Original	0.00% 
Spec Ed - Parent Mentor	Single District	Program Manager Revision Requested	New	Original	

Budget Status

Drawdown Recommended Schedule

Anticipated rate of draw

October 31st	up to 27% funds used	April 30th	up to 67% funds used
November 30th	up to 33% funds used	May 31st	up to 73% funds used
December 31st	up to 40% funds used	June 30th	up to 80% funds used
January 31st	up to 47% funds used	July 31st	up to 87% funds used
February 28th	up to 53% funds used	August 31st	up to 93% funds used
March 31st	up to 60% funds used	September 30th	100% funds used

Con App-Drawdown Percentages

Consolidated Application

Program Status

Application

District Name : Cobb County

District Code : 633

Fiscal Year : 2023

Programs

Planning





Prayer Certification

Attachments

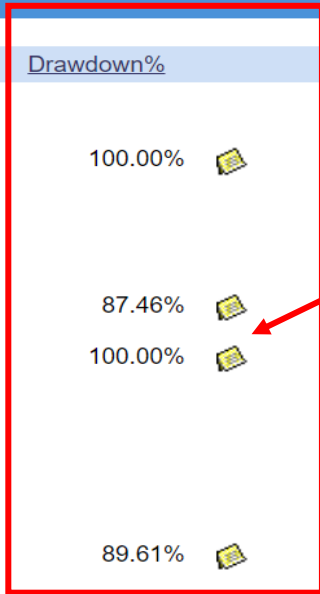
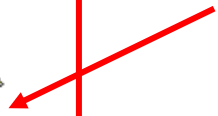
Audit Trail

Print

Exceptional Students

Program	Applied As	Budget Status	DC Status	Program Type	Drawdown%
GNET State Grant	Single District	Approved	New	Original	
GNET State Grant	Single District	Approved	New	Amendment No. 1	100.00% 
GNETS Federal VIB Special Project	Single District	Approved	New	Original	
GNETS Federal VIB Special Project	Single District	Approved	New	Amendment No. 1	
GNETS Federal VIB Special Project	Single District	Approved	New	Amendment No. 2	87.46% 
High Cost Fund	Single District	Approved	New	Original	100.00% 
IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)	Single District	Approved	New	Original	
IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)	Single District	Approved	New	Amendment No. 1	
IDEA 611 - SPECIAL ED FLOWTHROUGH (CFDA # 84.027)	Single District	Approved	New	Amendment No. 2	89.61% 

Drawdown percentages





What's Coming Next?

Dates to Remember

Dates to Remember

FY24 BUDGETS

	Date Due
Grant period ends for <u>state</u> grants (including Residential and Reintegration grants) and High Cost grants	June 30, 2024
Deadline for Completion Reports for <u>state</u> grants	July 30, 2024
Grant period ends for <u>federal</u> IDEA grants	September 30, 2024
Deadline for <u>federal</u> IDEA amendments	September 30, 2024
Deadline for Completion Reports for <u>federal</u> IDEA grants	October 30, 2024

IDEA Grant Reminders

- High-Cost Grant
 - Reimbursement
- Parent Mentor Grant
 - In-kind services

IDEA Grants – FY24

IDEA Budgets – No Carryover

- High-Cost Grant
- Residential Reintegration
- Parent Mentor
- Rule 10
- Pre-School Disability
- GNETS State Grant

IDEA Grants – FY24

IDEA Budgets up to 100% Carryover

- IDEA 611 Flowthrough
- IDEA 619 Pre-School
- GNETs Federal Grant



Questions?

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