

IDEA-B Fiscal Training

Compliance with Uniform Guidance

2022-23

2022 Training Schedule:

Northwest Tri-County IU 5 Thursday 9/8

PaTTAN Harrisburg Wednesday 9/14

PaTTAN East Tuesday 10/4

Luzerne IU 18 Thursday 10/6

PaTTAN Pittsburgh Wednesday 10/12

ARIN IU 28 Tuesday 10/18

Employee Salary and Benefits when schools close

May continue to pay with current Federal award, consistent with recipient's policy, under unexpected or extraordinary circumstances.

Records and cost documentation must be maintained.

Paying for Telework

2 CFR 200.430 (a)

Allowable expenditure if:

- a. Specified in established written policy for federal and nonfederal activities.
- b. In accordance with state or local law and policies.
- c. Supported by time and effort logs or documentation.

Telework – Time and Effort

2 CFR 200.430(i)

- a. Be supported by internal controls (charges are accurate, allowable, and allocable).
- b. Be incorporated into official records.
- c. Reflect total activity of employee (schedule forms, etc.)

Telework – Time and Effort

2 CFR 200.430(i)

- d. Include all activities (federal and nonfederal).
- e. Adhere to established accounting principles.
- f. Specify activities or cost objectives.

Sole Source

Is it acceptable to sole source contracts, now that many businesses have closed, or are working with reduced personnel?

Sole Source

2 CFR 200.319 and 200.320

Noncompetitive Proposals

- a. Micro purchases
- b. The item is only available from a single source
- c. There is a public emergency for the requirement that will not permit delay resulting from publicizing a competitive solicitation

Sole Source

2 CFR 200.319 and 200.320

Noncompetitive Proposals

- d. The Federal awarding agency or pass through expressly authorizes noncompetitive proposals in response to a written request from non-Federal entity; or
- e. After soliciting a number of sources, competition is determined inadequate.

Federal Funds (BSE)

Categories:

- Administrative
- Discretionary
- Flow-through or Pass-through

Federal Funds (BSE)

Categories:

- Administrative – designated by the federal government, to provide oversight for the proper distribution and monitoring of the funds.

Federal Funds (BSE)

Categories:

- Discretionary – designated by the federal government, to provide funds for various projects that are deemed important by the state.

Federal Funds (BSE)

Discretionary Funds – PaTTAN Offices

Federal regulation, 34 CFR 300.704, mandates state agencies to provide state professional development activities targeted to specific Federal objectives (e.g., assistive technology; personnel retention for special education staff; capacity development to serve students with significant disabilities: autism, deaf, hearing impaired, blind, etc.).

Federal Funds (BSE)

Discretionary Funds – PaTTAN Offices

PaTTAN offices were designated, to provide services, to special education programs in their specific region of the Commonwealth, because of the availability of trained staff and program expertise.

Federal Funds (BSE)

Flow-through or Pass-through – distributed to each Intermediate Unit (I.U.) on a formula basis. The formula is determined by the December 1 child count.

Each school within the I.U. region receives an appropriate amount of funds, based on its child count.

ARP Supplemental IDEA Funds

Section 2014 of the ARP Act of 2021

Tracking

ARP funds must be tracked separately from other funds (including IDEA, ESSER, and ESSER II funds).

COVID Compensatory Services

Track and Document \$\$ and goals achieved

Learning Loss - what goals were met?

Were the planned objectives achieved?

Amount of funds expended for each goal?

Uniform Guidance

Written policies and procedures required:

- Written Cash Management Procedure – 2 CFR §200.302(b)(6) and 2 CFR § 200.305
- Accounting Policies –2 CFR 200.306(h)(2)(i); 2 CFR 200.400; 2 CFR 200.430(i)
- Written Allowability Procedures – 2 CFR §200.302(b)(7)
- Written Conflicts of Interest Policy – 2 CFR §200.318(c)

Uniform Guidance (cont.)

Written policies and procedures required:

- Method for conducting technical evaluations of proposals and selecting recipients – 2 CFR §200.320(d)(3)
- Written Procurement Procedures – 2 CFR §200.19(c)
- Time and Effort Policies – 2 CFR 200.430(a)
- Fringe Benefits Policies – 2 CFR 200.431

Uniform Guidance (cont.)

Written policies and procedures required:

- Travel Policy – 2 CFR §200.474
- Employee Health and Welfare Policies –2 CFR 200.437
- Procedures -Real property sales procedures –2 CFR 200.311(c)(2)
- Procedures for managing equipment – 2 CFR §200.313(d)

Uniform Guidance

Suggested Policies and Procedures:

- Record Retention
- Audit Resolution
- For the pass-through entity: Subrecipient Monitoring
- Program Specific Requirements

Requirements of Grantees

Records Retention:

Grantees are obligated to maintain and to properly store adequate, supporting documentation and records for a period of six years.

Department Rights Pursuant to 20 U.S.C. § 1413(g)

The Grantee hereby agrees and acknowledges, and shall have each sub-grantee agree and acknowledge in its sub-award agreement with Grantee, the following:

The Department (PDE) may at any time, and within its sole discretion, withhold or redirect any of the funding awarded hereunder in order for the Department to fund any actual or anticipated special education or related services the Department determines are appropriate for any students of any grantee or subgrantee, including, without limitation, any entitlement to compensatory education ordered by a tribunal of competent jurisdiction or agreed to in any settlement agreement entered into by any subgrantee.

Maintenance of Effort (MoE)

The amount of local, or State and local, funds expended for the education of children with disabilities.

LEA MoE Requirement

With certain exceptions, funds provided to an LEA under Part B, must not be used to reduce the level of expenditures for the education of children with disabilities, below the level of those expenditures, for the preceding fiscal year. 34 CFR § 300.203(a)

MoE Exceptions

An LEA may reduce the level of its expenditures (local, or State and local; in total, or per capita) below the level of those expenditures (local, or State and local; in total, or per capita) for the preceding fiscal year under certain circumstances. 34 CFR § 300.204

Examples of MoE Exceptions

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- Decrease in the enrollment of children with disabilities.
- Termination of costly expenditures for long-term purchases, such as the acquisition of equipment.

Examples of MoE Exceptions (cont.)

Termination of an exceptionally, costly obligation to a particular student, with a disability, because the student:

- Has left the jurisdiction.
- Has reached the age at which the obligation to provide a free appropriate public education (FAPE) to the child is terminated, or
- No longer needs the program of special education.

The assumption of the cost by the high-cost fund operated by the SEA, 34 CFR § 300.704(c).

LEA MoE Requirement

Funds under IDEA - B must be used to supplement State, local, and Federal funds, and not to supplant them. 34 CFR § 300.202(a)(3)

Improper Payments

“Improper payments” are payments the government makes to the wrong person, in the wrong amount, or for the wrong reason. They are payments that should not have been made or that were made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.

Improper Payments (cont.)

Includes:

Overpayments or underpayments to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments.)

Improper Payments (cont.)

Any payment that was made to an **ineligible** recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).

In addition, when an agency's review is unable to discern whether a payment was proper as a result of **insufficient or lack of documentation**, this payment should also be considered an improper payment.

Improper Payments (cont.)

Supporting documentation is used to validate the sampled payment level data provided by the grantee.

Grantee provides documentation that may include, but is not limited to:

1. Purchase Orders with accompanying invoices
2. Receipts

Improper Payments (cont.)

3. Canceled check/check registry/screenshot from accounting system, proof of electronic payment/payment screen-shoots (as applicable) indicating that payment was made (paid)
4. Payroll records/Timesheets, consolidated and reconciled to payment
5. Contracts/Leasing agreements

Improper Payments (cont.)

6. Excel spreadsheet with relevant supporting documentation reconciling payment documentation to dollar amount
7. SEA/LEA documentation (as applicable) to substantiate the expenditures [grant application(s)]

Improper Payments (cont.)

Documentation Criteria

Supporting documentation should:

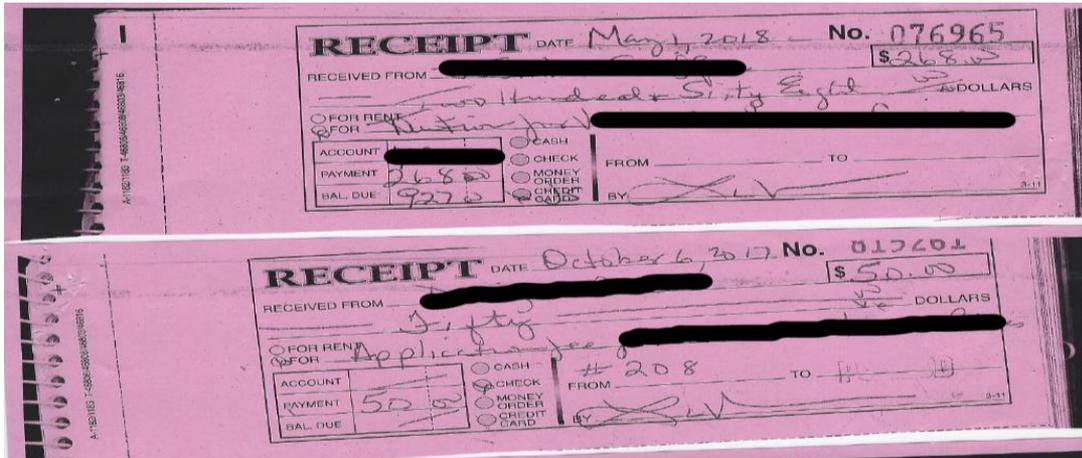
1. Clearly show the payment amount/information
2. Provide description of how funds were used
3. Provide a unique payment number
4. Show date payment was recorded
5. Show signatory approval

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Improper Payments (cont.)

- Example 1 – Sample Documentation Provided - Proper

DATE	REC#	Amount	Description
5/1/2018	76965	\$ 268.00	Tuition
10/6/2017	815261	\$ 50.00	Application Fee



- The provided receipt (1) clearly shows the payment amount/information, (2) description of how funds were used, (3) unique payment number, (4) date payment accorded, (5) signatory approval

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Improper Payments (cont.)

- Example 2 – Sample Documentation Provided - Proper

PFA Distribution Header

PFA Worksheet ID	PFA0000129117	Run Date	12/11/2018	Last User ID	ZJLAKMC
PFA Status	Approved	Post Date		Amount	6432.60
Budget Check Status	Provisionally Valid	Budget Date	12/11/2018		

▼ Distribution Summary

Display	Budget Reference	Fund Code	Department	Approp	Monetary Amount
1 <input checked="" type="checkbox"/>	2019	169	956900	05213	-6432.60
2 <input type="checkbox"/>	2019	569	956900	40530	6432.60

► Distribution Details

Sample ID 163

Salary was moved from regular account to emergency impact aid account

The provided receipt (1) clearly shows the payment amount/information, (2) description of how funds were used, (3) unique payment number, (4) date payment accorded, (5) signatory approval

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- Example 3 – Sample Documentation Provided - Proper

	EIA #	Cert	Affirm																	
STX 7th Day Adventist	7	yes	yes																	
Last Name	First Name	Grade	Date	Tuition	Fees	Total T & F	Student Paid	School Receives	Student Receives	Oct 10th	Dec 1st	Feb 1st	April 1st	Reg	ELS	DS	Cert	Proof		
1	Correa Gomez	Dya	3	11/20/2017	\$ 3,540.00	\$ 160.00	\$ 3,700.00	\$ 1,267.50	\$ 1,507.50	\$ 1,267.50	\$ -	\$ 925.00	\$ 925.00	\$ 925.00		x		yes		
2	Correa Gomez	Divanny	2	11/20/2017	\$ 3,540.00	\$ 160.00	\$ 3,700.00	\$ 1,267.50	\$ 1,507.50	\$ 1,267.50	\$ -	\$ 925.00	\$ 925.00	\$ 925.00		x		yes		
3	Caines	Vernecia	4	10/6/2017	\$ 3,540.00	\$ 160.00	\$ 3,700.00	\$ 1,069.00	\$ 2,631.00	\$ 1,069.00	\$ 925.00	\$ 925.00	\$ 925.00	\$ 925.00	x			yes		
4	Caines	Verneeci	5	10/6/2017	\$ 3,540.00	\$ 160.00	\$ 3,700.00	\$ 1,069.00	\$ 2,631.00	\$ 1,069.00	\$ 925.00	\$ 925.00	\$ 925.00	\$ 925.00	x			yes		
5	Ritter	Genesis	1	1/9/2018	\$ 4,190.00	\$ 160.00	\$ 4,350.00	\$ 1,895.00	\$ 280.00	\$ 1,895.00	\$ -	\$ -	\$ 1,087.50	\$ 1,087.50	x			yes		
6	Rodriguez Jr	James	8	10/24/2017	\$ 4,840.00	\$ 250.00	\$ 5,090.00	\$ 4,097.00	\$ -	\$ 3,817.50	\$ -	\$ 1,272.50	\$ 1,272.50	\$ 1,272.50	x			yes		
7	Thompson	Theresa	7	10/2/2017	\$ 4,840.00	\$ 250.00	\$ 5,090.00	\$ 3,372.60	\$ 1,717.40	\$ 3,372.60	\$ 1,272.50	\$ 1,272.50	\$ 1,272.50	\$ 1,272.50	x			yes		
	Total							\$ 14,037.60	\$ 10,274.40	\$ 13,758.10	\$ 3,122.50	\$ 6,245.00	\$ 7,332.50	\$ 7,332.50						
	Total payout										\$ 24,032.50									

Sample ID 173
 A portion of the sampled amount of \$24,032.50. Reference 08 - Payroll Reimbursement. *Note the total EIA payroll reimbursement amount was allocated based on the students being instructed.

Sample ID 173
 A portion of the sampled amount of \$24,032.50. Reference 09 - Student Payment Receipts for detail. *Note the receipts are for what the student paid. James Rodriguez Jr received a portion of the paid amount.



Coordinated Early Intervening Services (CEIS)

- K - 12 (especially students in K – 3)
- Students are not currently identified as needing special education or related services, but who need additional academic and behavioral supports, to succeed in a general education environment.

Two Types of CEIS

- Required (CCEIS)
- Voluntary (CEIS)

When is CEIS required

If a state identifies significant disproportionality based on race or ethnicity in a LEA with respect to:

- The identification of children as children with disabilities and in specific disabilities categories
- The placement of children with disabilities in particular educational settings or
- The taking of disciplinary actions.....

CCEIS - Required

LEA must use 15% of the IDEA-B, 611 and 619 funds, allowable for comprehensive CEIS for children in the LEA, particularly, but not exclusively, for children in those LEAs, that were found to have significant disproportionality.

If identified under 300.646, expect additional monitoring and reporting, including public reporting.

CEIS - Voluntary

LEAs may use up to 15% of IDEA, Part B funds to develop, and to provide CEIS. These funds may not be used for special education.

Eligible CEIS Activities

Professional development, for teachers and other school staff, to enable such personnel to deliver scientifically based, academic, and behavioral interventions.

Eligible Use of CEIS Funds

Behavioral and educational evaluations, to determine the supports that are needed by students, to succeed in a general education environment.

Eligible Use of CEIS Funds (cont.)

RTII, Tier 2, and Tier 3 - services to nondisabled students in need of additional academic or behavioral support. These funds must supplement, not supplant, other funds used to implement RTII.

Excess Cost

- Those costs in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student with a disabilities.
- An LEA must spend at least the average annual pre-student expenditure before Part B funds are used to pay the excess costs of providing special education and related services

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Contact/Mission

For more information on the (the topic of the presentation) please visit PDE's website at www.education.pa.gov

The mission of the department is to academically prepare children and adults to succeed as productive citizens. The department seeks to ensure that the technical support, resources and opportunities are in place for all students, whether children or adults, to receive a high quality education.