

IDEA Updates and Compliance with Uniform Grant Guidance

Philadelphia SD PATTAN Harrisburg PATTAN East Riverware NJ 6 BLAST NJ 17 PATTAN West Chester County NJ 24	August 10, 2017 August 28, 2017 September 7, 2017 September 14, 2017 September 21, 2017 October 6, 2017 October 25, 2017
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The Administration's Efforts at Deregulation

- **Federalism**
 - Concept that most power should be seated at the State level
 - Fewer decisions made by federal government
 - Less regulation/restrictions

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New Administration's Promises

- Limit size of federal agencies
- To take power away from Washington and give it back to "the people"
- To eliminate or rescind overly restrictive laws and regulations
- More money for school choice/vouchers
- Little interest in reauthorizing/changing IDEA

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Grant Fraud

Conflicts of Interest and Procurement Process Issues

- Grantees are required to use federal funds in the best interest of their program and these decisions must be free of undisclosed personal or organizational conflicts of interest – both in appearance and fact.
- Grantees must have and follow a fair procurement process.

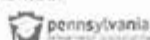


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Grant Fraud

Typical issues in this area include:

- Less than Arms-Length Transactions: purchasing goods or services or hiring an individual from a related party such as a family member or a business associated with an employee or a grantee
- Sub grant award decisions and vendor selections must be accomplished using a fair and transparent process free of undue influence.
- Ensure when utilizing consultants, the rate of pay is reasonable and justifiable and that the work product is well-defined and documented.

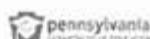


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Grant Fraud

"Lying" or Failing to Support

- A grant agreement is essentially a legally binding contract and grantees are obligated to use their grant funds as outlined in the agreement and to act with integrity when reporting their actual use of funds.
- Grantees are also obligated to properly track the use of funds and maintain adequate supporting documentation.



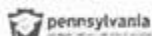
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Added to IDEA Application

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

The Grantee hereby agrees and acknowledges, and shall have each subgrantee agree and acknowledge in its subaward agreement with Grantee, the following:

The Department 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.



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IDEA-B §611 State Performance Plan and Data Reporting

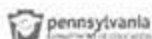
- Indicator 20: Local Education Agency Reported Fiscal Data
- Meet Requirements
- Needs Assistance – first year of non-compliance
- Needs Intervention – second consecutive year of non-compliance
- Needs Substantial Intervention – third consecutive year of non-compliance or at the determination of BSE



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Who will receive the determinations?

- All School Districts and Charter Schools receiving IDEA-B Section 611 Funding
- See example of determination letter in packet



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How can you "meet requirements" for timely fiscal determinations

- Have your signed Adoption Policies back to IJ timely.
- If you receive a CEIS report, return correct information timely.
- If you receive a Maintenance of Effort letter with an exception worksheet, respond with correct information to the cut-off date on the letter.
- Respond to Table B Report on IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services, timely
- Failure to meet the timelines in one or more of the above could result in a "needs assistance" determination letter from the department.
- An LEA must receive a "meets requirements" in order to take advantage of the reduction in fiscal effort in accordance with 34 CFR §300.205.



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What can happen if you fail to "Meet Requirements"?

- Prepare a plan to "meet requirements"
- Additional in depth reporting by the LEA
- Additional on-site visits by the Bureau of Special Education
- BSE enforcement actions are initiated when persistent non-compliance is not resolved
- An on-site visit by OSEP



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Compliant Policies & Procedures

Where are they????



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Compliant Policies & Procedures

- Policies vs. Procedures
 - Policies – goals for your organization
 - Procedures – steps to achieve your goals



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Compliant Policies & Procedures

- Single Audits
 - Compliance Supplement, Part 6: Internal Controls
 - "Control activities are the policies and procedures that help ensure the management's directives are carried out."
 - Clearly written
 - Clearly communicated



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Compliant Policies & Procedures

- Compliance Supplement, Part 6: Internal Controls, Section M Subrecipient Monitoring
 - Written policies and procedures exist establishing
 - Communications of Federal award requirements to subrecipients
 - Responsibilities for monitoring subrecipients
 - Process and Procedures for monitoring subrecipients
 - Methodology for resolving findings
 - Requirements relating to subrecipient audits



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Compliant Policies & Procedures

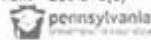
- Staff Changes and Transitions
 - Use updated procedures for staff training
 - If everyone is using the same procedures you will maintain consistency



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Compliant Policies & Procedures

- Uniform Grant Guidance
 - Written policies and procedures are required
 - Written Cash Management Procedure – 200.302(b)(6) & 200.305
 - Written Allowability Procedures – 200.302(b)(7)
 - Written Conflicts of Interest Policy – 200.318(c)
 - Written Procurement Procedures – 200.19(c)
 - Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients – 200.320(d)(3)
 - Written Travel Policy – 200.474(b)
 - Procedures for managing equipment – 200.313(d)



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Compliant Policies & Procedures

- Things to consider when addressing Cash Management
 - Accounts must be in interest bearing accounts
 - Remit interest above \$500
 - Annually to HHS
 - Applied to all grants, not individually per grant




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Compliant Policies & Procedures

- Cash Mgt Cont.
 - Timely Obligation of Funds
 - When Obligations are made
 - Period of performance of federal awards
 - Carryover
 - Program income

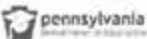
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Compliant Policies & Procedures

- Cash Mgt Cont.
 - Classifying costs as direct vs. indirect
 - Negotiated indirect cost rate
 - Copy of indirect cost schedules
 - Determining allowability of costs


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Compliant Policies & Procedures

- Things to consider when writing Allowability Procedures
 - Cost Principles: 200.403
 - All Costs Must Be:
 - Necessary, Reasonable, and Allocable
 - Conform with federal law and grant terms
 - Consistent with state and local policies
 - Consistently treated
 - In accordance with GAAP
 - Adequately documented

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Compliant Policies & Procedures

• Things to consider with Travel Policies

- State Rules
- Agency Rules
- Documentation Required to be Maintained

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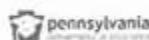


Compliant Policies & Procedures

• Procurement

- All nonfederal entities must have documented procurement procedures, which reflect applicable Federal, State, and local laws and regulations
- 2 CFR §200.318(a)
- Conflict of Interest
 - 2 CFR § 200.318(c)(1)

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Compliant Policies & Procedures

• Gratuities Policy

- Prohibition against soliciting or accepting gratuities, favors, or anything of monetary value from contractors or parties to subcontracts
- Consider including examples

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Compliant Policies & Procedures

• Vendor Selection Process 200.320

- Method of procurement:
 - NEW: Micro-purchase
 - Small purchase procedures
 - Competitive sealed bids
 - Competitive proposals
 - Noncompetitive proposals
 - 2 CFR § 200.320



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Compliant Policies & Procedures

• Contract Cost and Price 200.323

- NEW: Must perform a cost or price analysis in connection with every procurement action over \$150,000 including contract modifications
- You should have an independent estimate before receiving bids or proposals
- Cost analysis means evaluating the separate cost elements that make up the total price



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Compliant Policies & Procedures

• Inventory & Property Management

- 2 CFR §200.313
- Property Classifications
 - Equipment
 - Supplies
 - Computing Devices
 - Inventory Procedure
 - Loss, Damage, or Theft



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Compliant Policies & Procedures

• Time and Effort

- Certification of actual time worked
 - »Single cost objective
 - »After the fact
 - »Account for total activity
 - »Signed by employee or supervisor
 - »Every 6 months

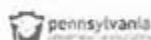


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Compliant Policies & Procedures

• Time and Effort

- Certification of actual time worked
 - »Multiple cost objective
 - »A-87 Rule: Personnel Activity Report (PAR)
 - »After the fact
 - »Account for total activity
 - »Signed by employee
 - »At least every month and coincide with pay period



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Compliant Policies & Procedures

• After your policies and procedures are done

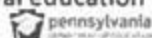
- Use them for training
- Review and revise at least yearly
- Decide where to keep them



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What are Coordinated Early Intervening Services (CEIS)?

CEIS are services provided to students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who 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.



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What amount of CEIS is allowed?

For LEAs may use up to 15 percent of IDEA Part B funds to develop and provide CEIS for students who are currently not identified as needing special education. more information on the (the topic of the presentation) please visit PDE's



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



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► If CEIS is Required?

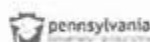
- ...LEA must use the maximum amount (15 percent) of the funds allowable for comprehensive CEIS for children in the LEA, particularly, but not exclusively, for children in those groups that were significantly over identified
- BSE will notify you if you fall into this category
- If identified under 300.646, expect additional monitoring and reporting, including public reporting



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► What are allowable CEIS activities?

- Professional development for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions
- Educational and behavioral evaluations, services, and supports



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► Professional Development

- CEIS funds may be used to provide professional development to all personnel who are responsible for students who need additional academic and behavioral supports to succeed in a general education environment, but who have not been identified as needing special education



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Professional Development

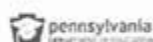
- Personnel who are solely responsible for students receiving special education services or students who do not need additional support may participate in professional development funded with CEIS funds so long as
 - The cost of the professional development does not increase
 - The quality of the professional development does not decrease, and
 - Including those personnel would not exclude other personnel who are responsible for students who need additional support but have not been identified as needing special education



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Evaluations

- LEAs may use CEIS funds to provide behavioral and educational evaluations to determine the supports that are needed by students to succeed in a general education environment
- Funds may not be used for evaluations that are intended for use in determining eligibility for special education and related services



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CEIS and RTII

- CEIS funds may be used to support RTII, Tier 2 and Tier 3, as long as the CEIS funds are used for services to nondisabled students in need of additional academic or behavioral support and supplement, not supplant, other funds used to implement RTII
- See a sample of the CEIS report in your packet



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What must be reported for CEIS?

- Each LEA that implements CEIS must report to the State on:
 - the amount of IDEA funds used
 - the number of children who received CEIS
 - the number of those students who subsequently received special education and related services under Part B during the succeeding two-year period (i.e., the two years after the child has received CEIS).
 - Description of activities that CEIS funds supported



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What must be reported to Office of Special Education Programs (OSEP)?

- States and LEAs must maintain these records for audit and monitoring purposes, but are not required to report the data until the Department or OSEP requests you to do so
- OSEP will review data collection methods and data during verification visits



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What do we mean by Maintenance of Effort (MoE)?

- The amount of local, or State and local, funds expended for the education of children with disabilities. This amount of funds establishes the level of expenditures to be maintained from year to year and establishes the MoE level.



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What is the 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
- See 34 CFR §300.203(a)



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What do we mean when we talk about LEA MoE Eligibility?

- In order to determine an LEA's eligibility for a Part B allocation, the SEA must ensure that:
 - With certain exceptions, an LEA budgets for the education of children with disabilities at least the same total or per capita amount of either local, or State and local, funds as it spent from those same sources in the most recent prior year for which the information is available
 - See 34 CFR §300.203(a)



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What does the SEA consider for Eligibility

- Most current budget 1200 expenditures
- Most current Annual Financial Report (AFR) 1200 expenditures (Exclude Early Intervention and Federal Expenditures)
- LEA allocations from both years to determine if MoE adjustment (50% Rule) could apply
- Child count from both years to determine per capita test



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What does the SEA consider for Compliance

- Most current Annual Financial Report (AFR) 1200 expenditures (Exclude Early Intervention and Federal Expenditures)
- Previous Year Annual Financial Report (AFR) 1200 expenditures
- LEA allocations from both years to determine if MoE adjustment (50% Rule) could apply
- Child count from both years to determine per capita test



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What if I fail the Department's initial review on the MoE worksheet?

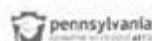
- Check the figures on the spreadsheet and report any discrepancies
- There might be a legitimate reason for a decrease in expenditures. (Next page exceptions under 34 C.F.R. §300.204)
- Respond within the requested time line. Failure to respond will be deemed as a concurrence with the Department's initial determination
- If the figures are correct and you have no exceptions, your school will be required to repay the Federal Government an amount equal to the fiscal effort that was not maintained



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What do we mean by 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... (See Attachment)
- See 34 CFR §300.204



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Here are some examples of MoE Exceptions

- 34 CFR §300.204 provides exceptions for:
 - 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...



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More MoE exceptions

- Termination of an exceptionally costly obligation to a particular child with a disability because the child:
 - 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 need the program of special education



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What do we mean by LEA MoE Adjustments

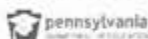
- With certain exceptions, for any fiscal year for which an LEA's Part B allocation under section 611 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required for MoE by not more than 50% of the amount of the excess
- See 34 CFR §300.205(a)



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Am I Eligible to use the MoE Adjustment?

- An LEA is eligible to make the 50% reduction if the LEA:
 - Receives an increase in section 611 funds
 - "Meets requirements" under the sec. 616 determinations
 - Has not had action taken against it by the SEA under IDEA section 616
 - Has not had responsibility for providing FAPE taken from it by the SEA
 - Has not been found by the SEA to have significant disproportionality under 34 CFR §300.646



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What happens when I take the MoE reduction?

- The LEA must use an amount of local funds equal to the MoE reduction to carry out activities that could be supported with ESEA funds (See Attachment)
- This will reduce the following year's MoE as well
- If the LEA also uses funds for CEIS they must subtract any CEIS set-aside from a potential LEA MoE reduction



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LEA MoE Requirement: Supplement/Not Supplant

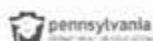
- Funds under Part B must be used to supplement State, local and other Federal funds and not to supplant them
- See 34 CFR §300.202(a)(3)
- If an LEA maintains its fiscal effort, it will only be using Part B funds to supplement local, or State and local, funds, and not to supplant them



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What are the Implications of Failure to Maintain Effort?

- Audit implications
 - Noncompliance with MoE requirements
 - Pay back the amount by which the LEA failed to meet MoE
 - Paybacks must be made out of non-Federal funds or funds for which accountability to the Federal government is not required
- Grant implications
 - Ineligibility for sub grant funds



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MOE Reduction and CEIS Reporting

- Previously called Table 8
- Used as a monitoring tool for OSEP
- Most information is supplied by the Bureau of Education
- Report is on public website
- <http://www2.ed.gov/programs/osepidea/618-data/index.html>
- PA has had no findings since the beginning of the collection in 2009-10



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What is collected in the report?

- The 2015-16 and 2016-17 IDEA allocations
- What year's data were used to make LEA/ESA determinations in your state
- The determination under 34 CFR 300.600(a)(2) that controls whether the LEA may be able to reduce MOE during SY 2016-17
- Reduction of local and/or State funds pursuant to Section 613(a)(2)(C) by the LEA/ESA during SY 2016-17
- Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality in SY 2016-17?
- Was the LEA/ESA identified as having significant disproportionality due to "identification as a child with a disability"
- Was the LEA/ESA identified as having significant disproportionality due to "identification by disability category"
- Was the LEA/ESA identified as having significant disproportionality due to "placement in a particular educational setting"



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Other things collected in the report

- Was the LEA/ESA identified as having significant disproportionality due to "disciplinary action"?
- Amount reserved for required CEIS in the LEA/ESA in SY 2016-17
- Did the LEA/ESA voluntarily use up to 15% of IDEA 811 and 816 funds for CEIS in SY 2016-17?
- Amount reserved for voluntary CEIS in SY 2016-17
- Total number of children receiving CEIS under the IDEA in the LEA/ESA during SY 2016-17
- Total number of children who received CEIS under the IDEA anytime in the past two school years and received special education and related services in SY 2016-17
- Did the State determine whether the LEA met the MoE compliance standard in SY 2016-17?
- Did the LEA meet the MoE compliance standard in 2016-17?
- By the date of the state submission, did the State return Non-Federal funds to the Department based on the failure of the LEA to meet the MoE compliance standard in SY 2016-17?
- What amount of Non-Federal funds did the State return to the Department based on the failure of the LEA to meet the MoE compliance standard in SY 2016-17?



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ACCESS Funds Request

- PDE 352 request forms were revised 2/2012
- Common errors that will hold up reimbursements
- Contact information
- Short narrative explaining what funds will be used for
- Requesting benefits
- FAI Account Balances



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PCG Contacts

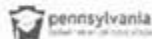
- FAI reports are not available on LEA's Easy Trac sites. PCG provides them upon request
- Training is provided and there is an open forum for attendees to ask questions
- LEAS can sign up at this address:
<http://www.publicconsultinggroup.com/client/paaccess/calendar.html>



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PCG contact
IUs, their school districts and charter schools

- Patrick Cassidy - pcassidy@pcgus.com
1, 2, 4, 5, 8, 12, 20, 25, 28
- Amy Mirocco - amirocco@pcgus.com
3, 7, 13, 19, 22, 23, 24, 29
- Andy Martin - amartin@pcgus.com
9, 15, 27, CS, APS
- Allen Prendergast - aprendergast@pcgus.com
10, 14, 18, 21
- Devin Best - dbest@pcgus.com
6, 11, 16, 17
- Jennifer Taylor - jctaylor@pcgus.com
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NOTE:

- Please continue to direct all general SBAP support questions and issues to SBAPsupport@pcgus.com or call 1-866-912-2976 about SBAP, EasyTrac, RMTS, MCRCs, or Cost Settlement. This "centralized" support approach has enabled them to answer all incoming questions within a 48 hour (ie., two business day) window.



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When should you reach out to contact your PCG representative

- When you have a persistent issue that general support has not been able to resolve, or when you'd like to discuss scheduling either a conference call or onsite training for your IU and member districts, Charter Schools, and/or Approved Private Schools.



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Department of Human Services

- If you need additional assistance for SBAP
- Information Contact:
- Becky Ludwick
Director,
Department of ACCESS Program
Email address rebludwick@pa.gov



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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 disability
- An LEA must spend at least the average annual per-student expenditure before Part B funds are used to pay the excess costs of providing special education and related services.



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Let's break this down, so you can go back and calculate excess cost at your school

First the LEA must determine the total amount of its expenditures for elementary school students from all sources – local, state, and federal (including Part B) – in the preceding school year. Only capital outlay and debt services are excluded.

From State and local tax funds	\$6,500,000
From Federal Funds	600,000
Total Expenditures	\$7,100,000
Less capital outlay and debt service	-60,000
Total expenditures	\$7,040,000
(For elementary students, subtract capital outlay and debt service)	



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Don't forget the deductions

The LEA must subtract from the expenditures amounts spent for:

- (a) IDEA, Part B allocation
- (b) ESEA, Title I, Part A allocation
- (c) ESEA, Title III, Parts A and B allocation
- (d) State and local funds for children with disabilities
- (e) State or local funds for programs under ESEA, Title I, Part A, and Title III, parts A and B

These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.



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Let's plug the deductions into our example

The LEA spent the following amounts for elementary school students last year:

(a) From IDEA, Part B allocation	\$200,000
(b) From ESEA, Title I, Part A	\$250,000
(c) From ESEA, Title III, Part A and B	\$ 50,000
(d) From State and local funds for children with disabilities	\$500,000
(e) From State and local funds for programs under ESEA, Title I, A, and Title III, Parts A and B	<u>\$150,000</u>
Total Other Deductions	\$1,150,000



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Assessment and Accountability

Are we still having fun????

We need to calculate the total expenditures less capital outlay, debt service, and other deductions

Total expenditures less capital outlay and debt	\$7,040,000
Less Other Deductions	<u>\$1,150,000</u>
Total expenditures less capital outlay, debt service, and other deductions	\$5,890,000

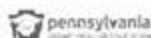


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Let's calculate the average annual per student expenditures

In our example, the LEA had an average elementary school enrollment for the preceding school year of 800 (including 100 children with disabilities). The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its elementary school children with disabilities. Funds under Part B of the Act may be used only for costs over and above this minimum.

Total Adjusted Expenditures	\$5,890,000
Average number of students enrolled	800
Average annual per student expenditure	\$7,362
$\$5,890,000 / 800 \text{ students}$	



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Let's determine the minimum amount of funds the LEA must spend

Except as otherwise provided, the LEA must multiply the number of elementary school children with disabilities, times the average annual per student expenditure

Number of children with disabilities in the LEA's elementary schools	100
Average annual per student expenditure	\$7,362
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's elementary schools before using Part B funds	\$736,200
$\$7,362 \times 100 \text{ students}$	

You will need to calculate the same for secondary (grades 7-12)



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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.



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