



Working with OSEP and  
TA Centers regarding  
MOE and Excess Costs:

A Delaware Story

CIFR and IDC in collaboration  
with NCSI Fiscal Team.



# Session Objectives



- Understand State Challenges in Resolving Fiscal Findings
- Understand the Role of OSEP and TA Providers
- Understand Lessons Learned From OSEP's Work with Delaware and Other States

# OSEP Fiscal Monitoring: Purpose



- Monitor procedures for ensuring compliance with the fiscal components of the IDEA and other related Federal fiscal requirements.
- Broad scope of review.

# Common Findings



- Allocation and reallocation procedures
- Obligation/liquidation procedures
- Excess cost procedures
- State MFS (other agencies)
- LEA MOE procedures
- Subrecipient monitoring procedures

# A Delaware Story



After receiving the findings, Delaware encountered a few challenges in addressing them:

- Changes in key fiscal staff members within DDOE
- Constraints in staffing that a small state encounters
- Changes in MOE/Excess Cost Regs

# A Delaware Story



In order to improve services for children with disabilities in Delaware, DDOE has engaged in positive technical assistance from:

- National Center System Improvement
  - State Systemic Improvement Plan: Phase I, II and III
  - TA on any other issue or question
- IDEA Data Center
  - Significant Disproportionality and CEIS
  - Improvements in Data Reporting

# TA Providers

- Then and now
  - Then: Encouraged States to reach out to TA providers
  - Now: Ask TA providers to reach out to States
- OSEP's role vs. TA providers' role
  - OSEP: What is required and what we see in other States
  - TA providers: "Let's do this!"

# Lessons Learned



1. Importance of written procedures
2. Importance of communication across State roles
3. Asking questions is essential
4. Value of TA providers!!



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