Building Subrecipient Fiscal Monitoring Systems: Processes and Tools in Idaho and Kansas

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Presenter Information

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Presentation Objectives

• Provide a high-level overview of the federal requirements of a fiscal monitoring system

• Share successes, challenges, and opportunities of implementing and continuously improving fiscal monitoring systems at the State Education Agency (SEA) level

• Describe and demonstrate different tools and processes that support the implementation of an effective fiscal monitoring system
The Goals and Purpose of the Office of Management and Budget (OMB) Uniform Guidance

- Streamlines guidance for Federal financial assistance to ease administrative burden.
- Strengthens oversight over Federal funds to reduce risks of waste, fraud, and abuse.
- Increases the efficiency and effectiveness of Federal financial assistance to ensure best use of Federal funds.

Crosswalk from the OMB Circulars to the Uniform Guidance

<table>
<thead>
<tr>
<th>Grants made <em>prior to</em> 12/26/2014</th>
<th>Grants made <em>on or after</em> 12/26/2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circulars A-21, <strong>A-87</strong>, A-122</td>
<td>Uniform Guidance Subpart E</td>
</tr>
<tr>
<td>Circulars <strong>A-133</strong>, A-50</td>
<td>Uniform Guidance Subpart F</td>
</tr>
<tr>
<td><strong>EDGAR</strong> Parts 75 to 99</td>
<td><strong>EDGAR</strong> Parts 75-79 and 81-99</td>
</tr>
<tr>
<td><strong>EDGAR</strong> Parts 74 and 80</td>
<td>Become part of the Uniform Guidance</td>
</tr>
</tbody>
</table>

Authorities to consider when using the OMB Uniform Guidance

1. IDEA Statute and Regulations
2. Government-wide Fiscal Requirements
3. Departmental Guidance
4. Other Federal Statutes

Authorities to consider when using the OMB Uniform Guidance
78 FR 78590 (summary section)

“This guidance does not change or modify any existing statute or guidance otherwise based on any existing statute.”

Organization of the OMB Uniform Guidance

- **Subpart A** – Acronyms and Definitions
- **Subpart B** – General Provisions
- **Subpart C** – Pre-Award Requirements
- **Subpart D** – Post-Award Requirements
- **Subpart E** – Cost Principles
- **Subpart F** – Audit Requirements
- **Appendices III-V and VII** – Indirect Cost/Cost Allocation Plans
- **Appendix XI** – Compliance Supplement

Subpart B: General Provisions
2 CFR §200.102

Exceptions –

“…in the interest of maximum uniformity, exceptions from the requirements of this Part will be permitted only in unusual circumstances…”

Subpart D: Post-Award Requirements
2 CFR §200.300

Highlights:

- Procurement standards
- Monitoring and reporting program performance
- Subrecipient monitoring/requirements for pass-through entities
- Record retention and access

Subpart D: Post-Award Requirements

2 CFR §200.303 Internal Controls


Sources: COSO and GAO. | GAO-14-704G

Subpart D: Post-Award Requirements
2 CFR §200.303 Internal Controls (cont.)

Key Principles Under Each of the 5 Components of Internal Control:

- Control Environment: 5 principles
- Risk Assessment: 4 principles
- Control Activities: 3 principles
- Information and Communication: 3 principles
- Monitoring: 2 principles

Internal Controls: Control Environment

Key principles:

- Demonstrate commitment to integrity and ethical values
- Exercise oversight responsibility
- Establish structure, responsibility, and authority
- Demonstrate commitment to competence
- Enforce accountability

Internal Controls: Risk Assessment

Key principles:

- Define objectives and risk tolerances
- Identify, analyze, and respond to risks
- Assess fraud risk
- Identify, analyze, and respond to change

Internal Controls: Control Activities

Key principles:

- Design control activities
- Design activities for the information system
- Implement control activities

Internal Controls: Information and Communication

Key principles:

• Use quality information
• Communicate internally
• Communicate externally

Internal Controls: Monitoring
2 CFR 200.303 Internal Controls

Key principles:

• Perform monitoring activities
• Evaluate issues
• Remediate deficiencies

Subpart D: Post-Award Requirements
2 CFR §200.331 – Evaluating Subrecipient Risk

Subrecipient monitoring/requirements for pass-through entities:

• Must evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and subaward terms and conditions.
• May conduct the risk assessments before or after sub-awards are made.
• Must use risk assessment results to determine appropriate subrecipient monitoring activities.

Subpart D: Post-Award Requirements
2 CFR §200.331 – Consideration of Risk Factors

The State’s considerations in assessing risk may include:

• Prior experience with IDEA subawards.
• Results of previous audits – including whether the subrecipient receives a single audit.
• New personnel or new and substantially changed systems.
• Extent and results of Federal agency monitoring.

Subpart D: Post-Award Requirements
2 CFR §200.331 – Subrecipient Monitoring

The State’s monitoring tools may include:

- Providing training and technical assistance on program-related matters.
- Conducting on-site reviews of the subrecipient’s program operations.
- Arranging for agreed-upon procedures engagements (audit services).

Subpart D: Post-Award Requirements
2 CFR §200.338 – Remedies for Noncompliance

- Imposing Special Conditions
- Temporarily withholding cash payments pending correction of the deficiency or more severe enforcement action
- Disallowing all or part of the cost of the activity/action not in compliance
- Suspending or terminating the Federal award
- Recommending the Department initiate suspension or debarment proceedings
- Withholding further Federal awards for the program or project
- Taking other remedies that may be legally available

Subpart E: Cost Principles

2 CFR §200.400

Basic considerations affecting the allowability of costs remain the same. Expenses charged to IDEA grant awards must be:

- Reasonable and necessary
- Allocable
- Adequately documented

Building Subrecipient Fiscal Monitoring System

Idaho State Department of Education - Special Education Division
Organization Chart - Idaho Special Education

IDAHO STATE DEPARTMENT OF EDUCATION - SPECIAL EDUCATION

Director, Special Education
Dr. Charlie Silva

Administrative Assistant
Brenda Arnold

Coordinator, Funding & Accountability
Anthony Mukuna
- Program Specialist, Fiscal & Contracts
  Grace Dehner

Coordinator, Data & Reporting
Alisa Fawkes
- Program Specialist, Data & Reporting
  Kailey Bunch-Woodson

Coordinator, Alt Assess/Low Inc/Medicaid
Dr. Karen Streagle

Coordinator, Secondary Transition
Kendrick Lester

Coordinator, Results Driven Accountability/Early Childhood
Shannon Dunstan

Coordinator, Dispute Resolution
Ed Litteneker

Coordinator, Special Populations
Jeff Brandt

Coordinator, Multi-Tier System of Support
Alayna Gee
Special Education Facts about Idaho

Approximately 70-75% of Idaho’s Schools are located in rural areas scattered throughout the State.

In FY 2016-2017, we had 160 Local Educational Agencies (LEAs)

- 41 out 160 are Charter Schools stand alone LEAs
- 119 out 160 are District Schools LEAs
- 145 out 160 applied for IDEA Part B Funds in FY 2017-2018
- We anticipate 6 additional charter schools next year
- Our FY 2016-2017 child count was 31,238
Idaho Subrecipient Fiscal Monitoring Transparency
Aligning with the Uniform Grant Guidance

As a pass-through entity we are required to carry out our fiscal monitoring responsibilities as stated in the federal regulation codes: 34 CFR 300.600 & 2 CFR 200.331

Idaho needed to implement a plan in line with the new Uniform Grant Guidance (UGG) requirements
Fiscal Monitoring Plan Purpose

- Set the standards for fiscal monitoring and oversight
- Standardize evaluation and monitoring guidelines
- Identify each component of subrecipients fiscal monitoring
Idaho Fiscal Monitoring - Implementation Schedule

June 2017
Advised SPED Director of the need to implement a systematic plan. SPED Director agreed with August 30 deadline

July 2017
Reviewed internal processes, work in progress, and OSEP Fiscal Monitoring Protocol

August 2017
Drafted and shared the fiscal monitoring procedure manual with our committee. Updated manual based on inputs

End of August 2017
Presented final draft to SPED Director with estimated budget needs for feedback

October 2017
Manual was shared with CIFR/NCSI for review and feedback. Prepared the final version of the manual after updates resulting from feedbacks received

November 15 2017
Kickoff with annual fiscal risk assessment

September 2017
Presented final draft to Special Education Director Advisory Committee. Manual distributed to LEAs in regional meetings for feedback
Building Subrecipient Fiscal Monitoring System

Discussion and Questions
Processes and Tools in Idaho

Idaho State Department of Education - Special Education Division
Procedures and Methodology

On-going technical Assistance

• Phone Call
• Email conversation

Preliminary Risk Assessment

• IDEA Part B & Preschool Application review
• Audit report review

Desk Review

• Performed remotely
• Review of accounting and fiscal records

Field Review

• On-site visit of Subrecipients
• Thorough review of accounting and fiscal record
Monitoring Selection

Sequential Sampling Monitoring
  • Previously used monitoring method - still widely used

Risk Based Monitoring
  • New method in line with the Uniform Grant Guidance requirements

Idaho State Department of Education Special Education will use a combination of the two methods
Sequential Sampling Monitoring

Review procedures based on federal grant size

- Award amount $750,000 or less: less likely subject to field review
- Award amount $750,000 - $1,500,000: somewhat likely subject to field review
- Award amount $1,500,000 or more: more likely subject to a field review

Monitoring cycle

- Sequence of every four years. Idaho has a 6 years record retention policy

Benefits

- LEAs are monitored at least once every four years
Risk Based Monitoring

Review procedures based on annual risk assessment

- Low Risk Grantee: 54 - 60 points
- Medium Risk Grantee: 42 - 53 points
- High Risk Grantee: 0 - 41 points or new charter school

Monitoring cycle

- Low Risk Grantee: every four year – *sequential sampling method*
- Medium Risk Grantee: every two year
- High Risk Grantee: every year

Benefits

- Grantees with a high risk pool are prioritized in the monitoring process
Processes and Tools in Idaho

Discussion and Questions
Annual Risk Assessment - Risk Indicators

Idaho used 10 fiscal risk indicators to assess potential of non-compliance with state and federal regulations

1. **Date of last fiscal monitoring visit** – LEAs monitored recently have fresh knowledge

2. **Turnover of Program Staff** – New Special Education (SPED) Director has more potential to make mistakes in the learning process

3. **Turnover of Fiscal Staff** - New Business Manager/Chief Financial Officer (CFO) has more potential to make mistakes in the learning process

4. **Maintenance of Effort Failure** – Test result in the last 3 years

5. **Annual audit findings** – LEA with findings is an indicator of potential risk of non-compliance
Annual Risk Assessment - Risk Indicators (cont.)

6. **Award Size** – LEA with more money have more risk because accounting is more complicated.

7. **Data Reporting Integrity** – expenditures in IDEA online application and Grant Reimbursement Application match for both 611 and 619.

8. **Award Carryover** – LEA with large carryover is an indicator of potential risk.

9. **Age of Financial Management System** – LEA with new accounting system has more risk because they can make mistake while learning new system.

10. **Policies and procedures manual** in compliance with Uniform Grant Guidance.
Annual Risk Assessment – Indicator Scoring

No information available to score two indicators during the start-up year

- Date of last fiscal monitoring visit – No systematic schedule in the past which would have penalized most LEAs
- Age of Financial Management System – Information was not collected in our internal process

All LEAs received full credit for these two indicators

The maximum amount of points is 60 (each risk indicator is worth 6 points)

- Grantee with low potential of risk: 54 - 60 points
- Grantee with medium potential of risk: 42 - 53 points
- Grantee with high potential of risk: 0 - 41 points (or new charter school)
### Initial Risk Categories

<table>
<thead>
<tr>
<th>Risk Category</th>
<th>Number of LEAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>High Risk Category (Scoring between 0-41)</td>
<td>7 Total LEAs</td>
</tr>
<tr>
<td>Medium Risk Category (Scoring between 42-53)</td>
<td>95 Total LEAs</td>
</tr>
<tr>
<td>Low Risk Category (Scoring between 54-60)</td>
<td>42 Total LEAs</td>
</tr>
<tr>
<td>Total Number of LEAs Scored</td>
<td>144</td>
</tr>
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</table>
### Annual Risk Assessment – Results (cont.)

<table>
<thead>
<tr>
<th>Initial Risk Categories</th>
<th>Number of LEAs</th>
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<tbody>
<tr>
<td>High Risk Category (Scoring between 0-41)</td>
<td>7 Total LEAs</td>
</tr>
<tr>
<td>Medium Risk Category – High Range (Scoring between 42-45)</td>
<td>15 Total LEAs</td>
</tr>
<tr>
<td>Medium Risk Category – Mid Range (Scoring between 46-48)</td>
<td>32 Total LEAs</td>
</tr>
<tr>
<td>Medium Risk Category – Low Range (Scoring between 49-53)</td>
<td>48 Total LEAs</td>
</tr>
<tr>
<td>Low Risk Category (Scoring between 54-60)</td>
<td>42 Total LEAs</td>
</tr>
<tr>
<td>Total Number of LEAs Scored</td>
<td>144</td>
</tr>
</tbody>
</table>
### Annual Risk Assessment - Scores

<table>
<thead>
<tr>
<th>Number of LEAs</th>
<th>Score</th>
<th>Maximum Score Possible</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Score – 1 LEA</td>
<td>38</td>
<td>60</td>
</tr>
<tr>
<td>Highest Score – 8 LEAs</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>Average Score (Taken from all LEAs)</td>
<td>50.31</td>
<td>60</td>
</tr>
</tbody>
</table>
### Annual Risk Assessment – Ranking Indicator Scores

<table>
<thead>
<tr>
<th>Risk Indicators Ranking Low to High</th>
<th>Score</th>
<th>Maximum Score Possible</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Reporting Integrity</td>
<td>1.94</td>
<td>6.00</td>
</tr>
<tr>
<td>Audit Results</td>
<td>4.56</td>
<td>6.00</td>
</tr>
<tr>
<td>Program Staff Turnover</td>
<td>4.78</td>
<td>6.00</td>
</tr>
<tr>
<td>Policies and Procedures</td>
<td>5.13</td>
<td>6.00</td>
</tr>
<tr>
<td>Carryover of Funds</td>
<td>5.26</td>
<td>6.00</td>
</tr>
<tr>
<td>Fiscal Turnover</td>
<td>5.29</td>
<td>6.00</td>
</tr>
<tr>
<td>Award Size</td>
<td>5.57</td>
<td>6.00</td>
</tr>
<tr>
<td>Maintenance of Effort</td>
<td>5.78</td>
<td>6.00</td>
</tr>
<tr>
<td>Date of Last Fiscal Monitoring</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Age of Financial Management System</td>
<td>6.00</td>
<td>6.00</td>
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</tbody>
</table>
Annual Risk Assessment - Debrief

During our debrief meeting with our fiscal consultant and fiscal specialist, one of the big resolutions was to add a risk indicator for timeliness of report submission in the future.
Annual Risk Assessment

Discussion and Questions
Fiscal Monitoring Activities

Idaho State Department of Education - Special Education Division
Fiscal Monitoring Activities
Fiscal Monitoring Activities in Progress

- FY 2018 monitoring schedule established based on risk assessment results
- LEAs were grouped by region for on-site fiscal monitoring
- Sixteen field reviews in 6 different regions of Idaho
- Twenty total desk reviews
Corrective Action Plan

- Findings must be addressed within 90 days of notification including a Corrective Action Plan

- Remediation of non-compliance issues could result in the removal of LEA from the high or medium risk category

- Findings not addressed within the allotted 90 day time period will prompt the use of enforcement mechanisms by SDE
Fiscal Monitoring Cycle

Goal

October
Annual Fiscal Risk Assessment

November - April
Desk and Field Reviews

May - September
Finding resolution and corrective action plans. Customized technical assistance - if needed
Fiscal Monitoring Activities

Discussion and Questions
Moving from IDEA Fiscal Monitoring to Integrated Accountability

Kansas State Department of Education – Early Childhood, Special Education, and Title Services
Kansas Integrated Accountability System (KIAS)

**ONE**, non-punitive monitoring system for **ALL** districts with **ONE** consistent message.
Expand Team – Core Team – Agency Capacity

- **Expand Team** 2014
- **Planning and Preparation** SY 2014-2015
- **Year 1 Risk-Based TA** SY 2015-2016 August 2015
- **Year 2 Risk-Based TA** SY 2016-2017 August 2016
- **Year 3 Risk-Based TA** SY 2017-2018 August 2017

- **OMB Uniform Grant Guidance** January 2013
- **Convene Small Team** Early 2013
- **November 2014** Data Inventory
- **June 2015** Identify Districts
- **September 2014** Select Metrics
- **April 2015** Look for Patterns/Trends in Data
- **January 2015** Preliminary Data Analysis
- **October 2014** Determine Weightings
- **August 2014** SEA Collaboration
Fiscal File Review Includes Both Cross Cutting and Program Specific Questions

1. Does the LEA have written policies and procedures outlining how draw requests of federal funds are determined?

Method: Review the LEA’s accounting processes and procedures. Such procedures may be retained in the Business Office.

Federal Regulation: (2 CFR 200.302)
State Law:
OMB Number:

<table>
<thead>
<tr>
<th>Answer Choice(s)</th>
<th>Go To Question</th>
<th>Potential Noncompliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>2</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>2</td>
<td>Yes</td>
</tr>
</tbody>
</table>

26. Were CEIS funds used to develop and implement coordinated, early intervening services in accordance with 34 CFR 300.226?

Method: Review CEIS budget against actual CEIS expenditures.

Federal Regulation: 34 CFR 300.226
State Law:
OMB Number:

<table>
<thead>
<tr>
<th>Answer Choice(s)</th>
<th>Go To Question</th>
<th>Potential Noncompliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>27</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>27</td>
<td>Yes</td>
</tr>
</tbody>
</table>
OMB’s Single Audit Compliance Supplement

Integrated Monitoring Metrics

**Results**
- Graduation
- Assessments
  - Participation
  - Participation of 1%
- CCR
- Levels of Determination
- EC LRE
- ECO

**Change**
- New Personnel
- New Programs
- New or Changing Systems

**Monitoring**
- Audits
- Timely Reporting
- Findings
- Timely Corrections
- Complaints/Due Process
- Emergency Safety Intervention
Integrating Fiscal Monitoring

<table>
<thead>
<tr>
<th>Data Type</th>
<th>13. Monitoring Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Year</td>
<td>Various</td>
</tr>
<tr>
<td>Data</td>
<td>SY</td>
</tr>
<tr>
<td>SPED</td>
<td>15-16</td>
</tr>
<tr>
<td>SPED</td>
<td>15-16</td>
</tr>
<tr>
<td>SPED</td>
<td>15-16</td>
</tr>
<tr>
<td>SPED</td>
<td>15-16</td>
</tr>
<tr>
<td>SPED</td>
<td>16-17</td>
</tr>
<tr>
<td>Title</td>
<td>16-17</td>
</tr>
<tr>
<td>Title</td>
<td>16-17</td>
</tr>
<tr>
<td>Total possible findings</td>
<td>116</td>
</tr>
</tbody>
</table>

Data Obtained By: Kate

Data Explanation and Rubric Criteria:
1. Count the number of possible findings across data types =120
2. Count the number of findings for each district.
3. Find the percent of findings the district had: (Number of District Findings/Number of Possible Findings)*100
4. Assign the district risk based on the percentage of findings.

Using percent of findings because the number of findings could vary from year to year.

Findings are determined after Initial self-assessment is completed and KSDE has verified all files, including files with self-reported noncompliance and files selected for random verification.

If a district submitted file on time then findings are determined after data verification. If a district did not submit a file by the deadline then the district receives a finding for each question in the review. For example, a district that did not submit a fiscal review by the deadline received then the district received 28 findings.

SPED = Initial self-assessment and verification data
Title = Initial self-assessment; data verification not available
Fiscal = Initial self-assessment
Indicator 4 will not be included. Even though it’s a compliance indicator, data is 2 years lag data.

*Date available for YODA must be after the date of notification of noncompliance or later

Rubric

<table>
<thead>
<tr>
<th>Weighting</th>
<th>Low Risk (0)</th>
<th>Medium Risk (2)</th>
<th>High Risk (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-5.999% findings</td>
<td>6.00-15.999% findings</td>
<td>&gt;=16% findings</td>
<td></td>
</tr>
</tbody>
</table>

Summary
Review the number of findings the district had for each area and determine the overall percent of findings then assign a risk.

Weighting Rationale
Federal requirement (IDEA, Title, Fiscal)
State requirement (Gifted)
Integrating Fiscal Corrections

<table>
<thead>
<tr>
<th>Data Type</th>
<th>14. Timely Correction of Findings</th>
<th>15. Fiscal Self-Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Source, Final &amp; Available Dates</td>
<td>SY</td>
<td>Data Source</td>
</tr>
<tr>
<td>Title Monitoring Self-Assessment</td>
<td>16-17</td>
<td>KIAS</td>
</tr>
<tr>
<td>Fiscal Self-Assessment</td>
<td>16-17</td>
<td>KIAS</td>
</tr>
</tbody>
</table>

Data Obtained By: Kate

Data Explanation and Rubric

Criteria: Data source school years for this will vary based on when the complete data cycle comes to a close. Timely correction for IDEA, Gifted, and Indicator 11 were changed to data from SY 14-15 because all data was complete. 15-16 SY data could not be used because districts have 3 year from notification to timely correct any noncompliance and the 1 year time frame for IDEA and Gifted closes November 2017, too late for KSDE to use for YODA monitoring purposes. Data used for IDEA, Gifted, Indicators 11, 12 and 13 will come from sppkansas for the YODA school year 16-17.

Data for IDEA and Gifted and Indicator 13 is timely corrected when both ICAs and Updated data have been submitted and verified by KSDE. Data for Indicators 11 and 12 is timely corrected when updated data has been submitted and verified by KSDE. Indicator 4 will not be included. Even though its a compliance indicator, data is 2 years lag data.

For Title self-assessment 20% of the cohort is selected for verification. Any district that did not submit verification to the assigned consultant by the established due date will be considered not timely. Fiscal self-assessment did not complete any data verification for this cycle as it was pushed back due to a variety of issues.

Title: If noncompliant and corrected before end of school year then. Would need list of districts noncompliant and Fiscal: Self-reported noncompliance – Christy works with them to correct SPED: Correction of noncompliance within 1 year of notification of noncompliance. Title: Correction of noncompliance within the school year, if not within the SY, communication of assurance Fiscal: NA

Rubric

<table>
<thead>
<tr>
<th>Low Risk (0)</th>
<th>Medium Risk (2)</th>
<th>High Risk (5)</th>
<th>Weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>All findings corrected within the given timeframe</td>
<td>-</td>
<td>Any findings not corrected within the given timeframe</td>
<td>1</td>
</tr>
</tbody>
</table>

Summary

For the 16-17 YODA monitoring year the weighting will be 1. In future years it will raise to 4. A weighting of 1 was chosen for 16-17 because the data collection procedures for Title self-assessment monitoring and fiscal self-assessment was new and glitches were experienced by some districts.
## Integrating Single Audits

<table>
<thead>
<tr>
<th>Data Type</th>
<th>11. Single Audits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Year</td>
<td>SY 2015-2016</td>
</tr>
<tr>
<td></td>
<td>Mid May</td>
</tr>
<tr>
<td>Data Source, Final &amp; Available Dates</td>
<td>Single Audit</td>
</tr>
<tr>
<td>Data Manager</td>
<td>Dean</td>
</tr>
<tr>
<td>Data Obtained By</td>
<td>Dean -&gt; Kate</td>
</tr>
<tr>
<td>Data Explanation and Rubric Criteria</td>
<td>Districts receive a determination of risk if they do not have an audit; meaning they did not expend at least $750,000 and subsequently did not have an outside review of the programs by a CPA.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rubric</th>
<th>Low Risk (0)</th>
<th>Medium Risk (2)</th>
<th>High Risk (5)</th>
<th>Weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>District had an audit, but no findings</td>
<td>District did not expend enough funds to require an audit</td>
<td>District had an audit and had one or more findings</td>
<td>2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Summary</th>
<th>Review district audit data and assign risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting Rationale</td>
<td>Federal requirement</td>
</tr>
<tr>
<td>Weighting Rationale</td>
<td>Federal requirement</td>
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</table>
Moving from IDEA Fiscal Monitoring to Integrated Accountability

Discussion and Questions
After the Identification: How Fiscal Monitoring Improves Outcomes

Kansas State Department of Education – Early Childhood, Special Education, and Title Services
District A
Flagged for Early Childhood Least Restrictive Environment (LRE)

• District operates a centralized early childhood center
• Head Start, State Funded At-Risk Pre-K, Special Education, Migrant Program, and Fee-based
• The center has a single curriculum that is consistently implemented in all 20+ classrooms
• And yet, kids were being segregated by funding:
  ▪ Students with Disabilities
  ▪ Migrant Students
  ▪ Student Eligible for At-Risk
  ▪ Head Start
District B
Designated as High Risk by the Youth Outcome Driven Accountability (YODA)

• District was flagged for multiple indicators across federal programs
• Was not flagged by fiscal monitoring
• Program drilldown revealed concerns that federal funds were not being utilized to support corrective action plans
• Technical support and interventions are being restructured, with fiscal authorities across programs used as the scaffolding
District C
Struggling to Implement Multi-Tiered System of Supports (MTSS)

• District is attempting to implement district-wide MTSS for all students
• Administration wants to understand what interventions may be paid for with special education funds
• Meeting a child’s Individualized Education Program (IEP) needs through services that non-identified children are also receiving
• The impact to Maintenance of Effort (MOE)
District D: Identified Concerning Practices

- No issues identified in program monitoring
- No parental complaints or warning signs
- Review of LEA expenditures revealed that the LEA had purchased a substantial number of weighted vests
After the Identification:
How Fiscal Monitoring Improves Outcomes

Discussion and Questions
Please complete a session evaluation form before leaving.

Your input is important in helping us develop meaningful content for states.

Thank you!
Idaho Special Education

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