Presentation Transcript

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

IFF 2018 On-Demand Webinar
December 10, 2018

Introduction
0:00
Narrator

Welcome to the IFF 2018 On Demand Webinar Series.

This is the second presentation in the series, Building Subrecipient Fiscal Monitoring Systems: Processes and Tools in Idaho and Kansas.

Presenter Information
0:15
Jana Rosborough

My name is Jana Rosborough, and I'm a senior program associate at WestEd. I'm a member of the National Center for Systemic Improvement, the fiscal support team, and I also am on CIFR, which is the Center for IDEA Fiscal Reporting today. I'm joined today by two colleagues from Idaho and Kansas especially, and I will have them introduce themselves. Let's start with Anthony.

0:35
Anthony Mukuna

Hi everybody. My name is Anthony Mukuna. I am the Funding and Accountability Coordinator here at the Idaho State Department of Education, or Special Education. So, I'm really excited to be part of this presentation again.

0:50
Dean Zajic

Hello everyone, my name is Dean Zajic, and I am the State and Federal Programs Coordinator here at the Kansas Department of Education.

Presentation Objectives
0:58
Jana Rosborough

The presentation objectives today to provide a high-level overview of the federal requirements of a fiscal monitoring system. That will be very brief, but I will give you some citations that you can look at and reference as Anthony and Dean are talking. We're going to share successes, challenges, and opportunities of implementing and continuously improving fiscal monitoring systems at the SEA level. And then really kind of cool and a way to kind of think through this and make this really real, we'll be describing and demonstration of different tools and processes that support the implementation of an effective fiscal monitoring system.

So really understand why this one was a requested repeat, because what Anthony and Dean offer is really powerful in terms of looking at your own system.

Goals and Purpose of the Office of Management and Budget (OMB) Uniform Guidance
1:41
Jana Rosborough

So here comes the overview from a really high level, and I'll make this really pretty quick. A lot of this is driven from the Uniform Grant Guidance, right? And that is a place where across the federal government came together to develop some guidance to ease administrative burden in terms of the administrations of grants. And also strengthen the oversight of federal funds to reduce risks of waste, fraud, and abuse, and that kind of comes into that risk matrix, right, that we're going to talk about and will come out through the different state stories.

Also, and then it is important to increase the efficiency and effectiveness of federal financial assistance to ensure best use of federal funds. So how do we ensure that the funds are being used for their intended purpose? And are they advancing the objectives we want them to? How do we know that the funds are being used to drive results? So the Uniform Grant Guidance was an attempt to kind of look across all federal programs to pull them together to keep the best parts, and to really say to states—and in this case in education—how exactly can we look across our funds usage to determine where to allocate our resources?

Subpart D: Post-Award Requirements

2:48

Jana Rosborough

So here's a citation that I want to direct you to in the Uniform Grant Guidance, and it's 2 CFR §200.300. This is on the post-award requirements. So some highlights from that section are procurement standards. So how exactly do you look at how that money's being spent, what contracting, and all of those kind of pieces of the actual use of those award funds.

Monitoring and recording of program performance, which will be a highlight of what we talk about today. Subrecipient monitoring and requirements for pass-through entities, because you as an SEA are a pass-through entity for those funds flowing to your subrecipients—to all your LEAs. I know there's sometimes a little bit of difference in where they go, but for all intents and purposes, we'll call those the LEAs. And record retention and access. So as Anthony and Dean are highlighting their system today, please note that this is all couched within the Uniform Grant Guidance, and we'd be happy to have additional conversations on that at any time.

So with that said, I'm going to go ahead and turn this over to Anthony so we can dive into the first state system, which is Idaho. So thank you so much Anthony.

Building Subrecipient Fiscal Monitoring System

Idaho State Department of Education - Special Education Division

3:55

Anthony Mukuna

Yeah, thank you so much Jana. Okay yeah, so now let's talk about Idaho.

Aligning with the Uniform Grant Guidance

4:02

Anthony Mukuna

So I joined the Idaho State Department of Education last year in May, and I had the opportunity to spend one week with my predecessor. And during the transition, I realized that we had a need to implement a fiscal monitoring system that was in line with the Uniform Grant Guidance.

Fiscal Monitoring Plan Purpose

4:24

Anthony Mukuna

So I had a discussion with our state director, and then we started working on a plan. The purpose of the plan for fiscal monitoring was to set some standard for fiscal monitoring and oversight here at the state department of education for special education. We also wanted to standardize all our evaluation and monitoring guidelines so that they could be applied consistently to all the LEAs, and we also wanted to clearly identify all the different components of our subrecipient fiscal monitoring.

Idaho Subrecipient Fiscal Monitoring Transparency

5:03

Anthony Mukuna

And then as we were working through this plan, transparency was key. We wanted to make it transparent so that everybody—all the LEAs—knew what were the criteria, what were the tools or documentation that we were going to use when we go to a fiscal monitoring activity with one of them. Because it was really important to get their input, and also to make this process transparent.

Processes and Tools in Idaho

5:33

Anthony Mukuna

So,when we worked and finalized the plan, we put together a fiscal monitoring policies and procedure manual, and that manual is available on our website. If you are interested to read and see what we do, you can go to the state department of education website and look for [the] special education link, and you can find that manual there. But in the coming slide here, I'll just do a summary of the different process and tools that we use under our fiscal monitoring system here in Idaho.

Procedures and Methodology

6:08

Anthony Mukuna

So fiscal monitoring is a component of technical assistance, because the goal is to provide technical assistance. We want to see what LEAs are doing to see where we can help them, where we can provide some help. So under the procedure and methodology that we use for our fiscal monitoring, we have the ongoing technical assistance every time we have a

conversation. By email or by phone call with an LEA, providing guidance and recommendation—I mean, we are providing technical assistance. It's all a component of fiscal monitoring. And we also have the preliminary risk assessment that is done through the review of the annual IDEA Part B and preschool application.

What was new under the plan, we wanted to come up with a systematic way to do our desk and field reviews. By desk review, I mean we do a review of accounting and fiscal record remotely. So we have the LEAs submitting files through an application here, and then we perform all the review from the office and have a conversation through phone or email. We also have the field review, and it's a more total review of accounting and fiscal record. That is followed by an on-site visit at the district.

Monitoring Selection
7:38
Anthony Mukuna

So what was the criteria that we were going to use to determine which LEA will be subject to a fiscal monitoring in a given fiscal year? So the selection methods we use are the sequential sampling monitoring selection method and the risk-based monitoring selection method, which is more in line with the new requirements in the Uniform Grant Guidance.

Sequential Sample Monitoring
8:08
Anthony Mukuna

So now let's talk about the sequential sampling monitoring. It's pretty simple. We have all the LEAs here in the state of Idaho. So we divided them in four, and then we have a first group that will be selected in year one. We have a second group that will be selected in year two, third group in year three, and then fourth group in year four, and we just go through a sequence every year. That's how we determine who will be selected for fiscal monitoring.

What is the criteria that we use to determine if it's going to be a desk or a field review? It is the size of the grants. LEAs receiving less than $750,000 most likely will be subject to a desk review. LEAs receiving grants between $750,000 and $1.5 [million] could be subject to a desk or field review. We will use other criteria and judgment to make the determination. But if an LEA received more than $1.5 [million], then when time comes for fiscal monitoring, it will be a field review. What is the benefit of this selection method? Every LEA will go through this process at least one time every four years.

The second selection method is using the risk-based approach, which is pretty simple. We do a fiscal risk assessment at the beginning of the fiscal year using risk indicators to try to assess the level of risk. Then with our risk assessment, the total amount of points that an LEA could get is 60. Then if an LEA ends up with a score between 54 and 60, they will be considered as a low-risk grantee. If they have a score between 42 and 53, then we will consider them as medium risk, and if they have a score of less than 41, it will be a high-risk pool. Then when we do that and we create these groups, all the LEAs that are in the lower-risk pool will go through the sequential sampling method that I just described in my previous slide.

So they're divided in four, and we select the group in year one, and the size of the grants will determine if it is a desk or a field review. But if the LEA is a medium risk, then they are removed from that group. So they go through a different cycle. Then, under the plan, it will be a fiscal monitoring at least one time every year, and then the size of the grant will again determine if it is a desk or a field review. When the LEA is in the high-risk pool, they will go through the fiscal monitoring every year until they are removed. What is the benefit of this selection method? It's that grantees with high-risk pool are prioritized in the monitoring process. So if there is a need for assistance now, they're not going to wait three years from now.

Annual Risk Assessment – Risk Indicators
11:26
Anthony Mukuna

Now I will move on to the annual risk assessment. So as I said earlier, we have an annual risk assessment, and we developed the model using 10 fiscal risk indicators to assess the potential of noncompliance with state, local, and federal regulations. I'll go over the risk indicators that we used last year for our first risk assessment, and why did we select that.

The first one was the date of the last fiscal monitoring visit. Why? Because an LEA that goes through fiscal monitoring—that means they had a chance to get some advice, guidance, and they implemented some changes—they are less likely to make the same mistake. So that is a factor that could lower or increase the risk of noncompliance. We also have turnover of staff. Program staff or fiscal staff. By program staff I mean special education directors. And by fiscal staff we mean business officials.

A new person in the position trying to learn a new job is more likely to make mistakes. Because, I mean, when you're new, you only know what you know. So it's a risk factor

that is incorporated in the risk assessment. We also have the maintenance of effort failure: how often the LEA failed their MOE test over the last three years? The next one is the result of the annual audit findings. So under the Idaho code, every LEA has to have an external audit, and they have to submit their audited financial statements to the department. So we use the result of the finding to make some assessment on the risk.

Okay, the next risk indicator was the size of the grant award. When an LEA receives a small amount of grants, as you know in the special education community, they tend to use their money more for salaries and benefits. As they get more money, they start allocating a portion of their grants for supplies, equipment, capital expenditures. So when we have an LEA getting more money, starting to spend their money on other line items, their accounting becomes more complicated, which is also a good indication of a high risk.

The next one is that of reporting integrity. An LEA reports their expenditures to the state department in two applications: they do it when they request reimbursement for the rents, and then they do it annually when they submit their IDEA online application. Then we do a comparison to see if there are any discrepancies between the expenditures reported in our grant reimbursement application and our grant application. Then the next risk indicator is the size of the carryover. If an LEA tends to carry over a big portion of the grant from one year to another year, it is also a good risk indicator. Then we have the age of the financial management system. So if they have a new financial accounting system, trying to learn a system, there's a possibility of making mistakes because when the system is new, I mean, you're still trying to learn all the tricks. Then the last risk indicator was the implementation of policies and procedures at the LEA level.

Annual Risk Assessment – Indicator Scoring
15:15
Anthony Mukuna

So when it was time to do our first risk assessment, we ran into a situation. We didn't have information regarding the date of the last fiscal monitoring visit, because we didn't have a systematic way of doing our monitoring. So if we wanted to score our LEAs, I mean, a lot of them would've been penalized. We also did not collect information regarding the age of the financial management system. So as a result, we just decided to give them full credit on those two risk indicators for the first risk assessment, and obviously, as we grow, this will change because now we start collecting more information.

Annual Risk Assessment – Results

15:59

Anthony Mukuna

Then this is a table showing the result of the risk assessment that was done last year in October 2017, and as you can see, we had seven LEAs that were high risk. We had 95 medium risk, and 42 low risk. If you remember in one of my previous slides, I say that LEAs that are in the medium-risk pool go through fiscal monitoring at least one time every two years. So if you divide 95 by two, 42 to 43, then with the limited amount of resources that we have here at the department, it was going to be impossible. So we created subcategories within the medium-risk pool. You see that we now created a high range, mid range and low range under the medium-risk category.

All the LEAs that are in green were being treated as low-risk grantees. LEAs in yellow and orange were treated as medium risk, and the LEAs in red were high risk. After doing that, we were able to develop a more realistic fiscal monitoring schedule for FY 2018.

Annual Risk Assessment – Scores

17:25

Anthony Mukuna

So I also wanted to share with you some numbers, just to give you an idea of where LEAs were spending. So the lowest score that we recorded during the first risk assessment was 38 out of 60. We only had one LEA. Then the highest score was the maximum amount of points, 60 out of 60, and we had eight LEAs scoring 60. Average risk assessment score for all our LEAs was 50.31.

Annual Risk Assessment – Ranking Indictor Scores

18:00

Anthony Mukuna

Next table is a ranking. This is the average score per risk indicator of all our LEAs, and here you can see that we had more problems when it comes to data reporting integrity—the way our LEAs were reporting their expenditures in the tool system. Then you see all the list for audit and staff turnover and so on. That's just good information that I wanted to share.

FY 2018 Fiscal Monitoring Activities

18:33

Anthony Mukuna

So now let's talk about our fiscal monitoring activities. Like I said, we were able to come up with a realistic fiscal monitoring schedule for FY 2018. We were able to complete 16 field visits, and as of today, 9 of them are closed, and we still have 7 outstanding. That means we are working with the LEA on a corrective action plan so that they can resolve their findings. We also had 19 desk reviews, and as of today, 9 out of the 19 have been closed, and we have 10 that are still open, working with LEAs on finding resolution. Like you see, we did 16 field visits, and we were able to do 16 field visits in six local trips. We just grouped LEAs that were in the same region, and we just had one trip in the region. We'll visit LEA number one on Monday, visit LEA number two on Tuesday, and maybe LEA number three on Wednesday, and we come back.

So by limiting the number of travel, we were able to visit more.

Corrective Action Plan

19:53

Anthony Mukuna

So when we complete the fiscal monitoring, we issue a report, and the report includes findings if applicable. The LEA has 90 days to respond with a corrective action plan when they get their findings. And then after 90 days, if we don't—we try to work it out with them, and then if after 90 days we don't hear from them, then we start looking at options to use—enforcement mechanisms that we have available under the code of federal regulation—just to encourage them to resolve or address their findings.

Fiscal Monitoring Cycle

20:40

Anthony Mukuna

So last year was the first year. It was the implementation year, but going forward, our goal is to start our fiscal risk assessment in October, and then start with the desk and field reviews from November through April. Because last year we didn't start doing our reviews until February, so we tried to do 35 reviews in pretty much four or five months. But this year we were able to start our reviews in November. So we had three, and then we'll have another one here in December, so it's going good. And that's the goal, to do it like that every year going forward.

Now I'll let Dean take over from here.

Moving from IDEA Fiscal Monitoring to Integrated Accountability
Kansas State Department of Education, and Title Services
5:27
Dean Zajic

Alright, thank you Anthony. I'm going to cover the Kansas portion of moving from that IDEA fiscal monitoring to an integrated accountability system.

Kansas Integrated Accountability System (KIAS)
21:38
Dean Zajic

In Kansas, we began the journey a while back now to move to an integrated accountability system, with the goal of having one non-punitive monitoring system for all districts with one consistent message. And this is kind of getting back to what Anthony already talked about with regards to the goal at the end of the day is really about providing technical assistance and improving results.

While we started with a risk-based system in our fiscal monitoring a number of years ago, we've since integrated that into our broader technical assistance and oversight system— our Kansas integrated accountability system, KIAS. And I'm going to talk a little bit more about what that looks like here in just a moment, but the real impetus for the change is that there is an inverse relationship between our capacity to provide technical assistance and the risk thresholds that we set. In a world of—if we had infinite resources, we wouldn't have to align this in the way that we have, and in terms of managing our resources. But by managing and by integrating, we not only find better uses of our resources, but we find some alignment that allows us to improve results for kiddos, and I'm going to go through some specific examples here towards the end.

Expand Team – Core Team – Agency Capacity
23:13
Dean Zajic

So the first thing to understand is that this is a process that does take time, and it never actually stops. It's a constant improvement loop of learning from what we've done in the last year, learning from each other, from other states, and incorporating that into an improved process for the following year. Our integrated accountability system, unlike our levels of determination reporting for IDEA or the various indicators that we have to report for the ESEA, the Elementary and Secondary Education Act, this is not tied to any specific federal reporting. This is an internal tool and an internal process that we use to make sure

that we are delivering the most effective technical assistance to those LEAs that need it the most.

As a result, because it is an internal process, we do have the flexibility to revise and tweak from year to year in a way that we can't do for some of these other indicators. It really is focused on meeting that need, and not for something that we want to put out more broadly. But just for a timeline, just to kind of give you some perspective, for us the process of truly integrating across our ESEA and IDEA programs—fiscal and program— really began early in 2013, shortly after the Uniform Grant Guidance began to go into effect. But it was a long process with a lot of planning on the front end, because we determined early on as we were talking through this as a team and working through it that if we rolled it out before we were ready, it was going to fail.

So we spent a lot of time calibrating, and in those initial years, not putting too much weight on the results, allowing us to have flexibility, to really kind of fine-tune in the out years as we saw data coming in, and really kind of calibrating the system.

Fiscal File Review Includes Both Cross Cutting and Program Specific Questions
25:27
Dean Zajic

The other thing that I really want to say is that, while I'm going to be talking about our integrated accountability system, this does not replace the need for fiscal monitoring. Fiscal monitoring does still happen for all of our programs. We do a coordinated fiscal monitoring across our ESEA and IDEA programs, and on the screen right now, what you see is a sample of one of the questions that makes up that self-reported monitoring that we do through an online system. It is sort of like what Anthony described in Idaho. It is done on a cohort basis. We have a three year cohort that everybody completes at least every three years. We do sometimes have targeted monitorings that are more frequent, but everyone does it at least every three years, and it is composed of both cross-cutting questions that apply to all federal programs as well as some program-specific questions.

OMB's Single Audit Compliance Supplement
26:28
Dean Zajic

Just a note as well that the fiscal assessments—the fiscal monitoring tool—is based heavily on both the Uniform Grant Guidance as well as EDGAR and GEPPA (Government Economic Policy and Public Administration), but also the single audit compliance supplement that is released annually from the Office of Management and Budget, and in particular many of our cross-cutting questions do come from this supplement. So we're just including this as a good resource to utilize if you aren't already.

So let's talk a little bit about what makes up our integrated monitoring, and specifically some of the metrics that we look at. As we pull together our integrated system for doing a risk-based analysis of all of our districts each year, we had to determine what it is that we're going to measure to make those determinations, to decide who we're going—as for that triage process—who gets the most intensive supports in any given year. So each year, every district, each year we analyze the data for every district, and looking at these specific elements. We do update this, as I said, from year to year, but broadly speaking, we look at really three different pots.

One, under results, and there we're looking at graduation data, test assessment data, student participation. Participation of the 1 percent, and in this case what we're talking about is whether or not districts are at or above the 1 percent to take the DLM. College and career readiness, levels of determination, early childhood least restrictive environments, et cetera.

In general, and I'm going to talk a little bit more about this in a second, we do weigh results-based metrics heavier than some of these others, and I'm going to talk about that here in a moment as well. But, we're not just looking at results. We are still looking at processes and change risk factors as well, because those can be telling of what might be coming up, where we need to pay a little more attention. So for instance, changes in personnel, and specifically leadership positions such as superintendents or program directors. New programs. For instance, if they are just beginning a Title III English learner program or maybe a preschool program, there's a higher risk because it's new. And newer changing systems. They may have restructured their system lately, which could be a very positive thing, such as implementing MTSS, or some other big systemic change. But anytime you change a system, you introduce risk just because it's different and there are more opportunities for things to fall through the cracks.

Then finally monitoring, the dotting the i's and crossing the t's. So here we're looking at audit data, timely reporting of information, findings from across programs—including fiscal—timely correction, complaints and due process, emergency safety interventions, those sorts of things. One thing I want to say before I move on to the next slide is that after our first year of really pulling this together, one of the things that we found was that if we looked at the results—results is probably the wrong word to use here—if we looked at the data for each of these different pots—results, change, monitoring—when we looked at that and we rank ordered all of our LEAs for the state for a given year, what we found was that if we looked at those results categories and kind of aggregated those together, so like your graduation, assessments, et cetera, and we also looked at the monitoring data—really those dotting the i's, crossing the t's—if we put each of those into

a separate aggregated pot and rank ordered them, what we found was that sure, you would find some poor results with poor compliance.

But what maybe isn't so intuitive is that we also found some of the best compliance had profoundly bad results. What that told us was that there were districts out there that were doing a good job of dotting the i's and crossing the t's, but they weren't getting the results for kiddos. At the end of the day—and this is what the Uniform Grant Guidance goes to—is that at the end of the day, we are responsible for ensuring those results of the children and program outcomes, not just whether or not they're filing on time and dotting the i's, crossing the t's. Those things still have to happen, compliance has to happen, but that's a bare minimum. That's not the end-all of the expectations.

Integrated Fiscal Monitoring
31:33
Dean Zajic

So let's talk a little bit about how we in Kansas integrated our fiscal monitoring and elements into that bigger picture of what we call YODA, the youth outcome driven accountability. So we're going to share a couple slides here that just detail some of the specifics that we look at in Kansas. So the first one, integrating our fiscal monitorings, and what you're looking at here is a couple of snippets from an internal document that we use for each of our metrics that really details the specifics of what data elements go into that metric, as well as, in the bottom right corner, you'll see what it is—how we rate whether a district is low risk, medium risk, or high risk, as well as a weighting.

As I mentioned previously, we assign a higher weighting typically to results indicators as opposed to compliance indicators.

Integrating Fiscal Corrections
32:38
Dean Zajic

So that first one that you saw was with respect to our fiscal monitorings, and this is a separate metric now looking at the fiscal correction. So that first slide was simply looking at whether or not a district had a finding for noncompliance in one of the fiscal reviews. This one is looking at whether or not they had a finding and then did they in turn correct it? In this particular version of the document, I can tell this is a draft version or an earlier version because over on the rubric side, it has a risk of one. I will tell you that that's not accurate. We do weight corrections much higher, because while having a finding is a ding, for us it's much more important as to whether or not they actually then correct it. Because choosing not to correct a finding—and that's really how we frame it—if they

choose not to correct the finding within the timetables and within our feedback to the districts, that's a much, much higher risk as a system.

Integrating Single Audits
33:54
Dean Zajic

Then finally, we do, in addition to our overall fiscal monitoring, we do have a separate metric that is specific to single audits. You'll note on this one that for our low risk, medium risk, and high risk, we do have it broken out such that a low risk is a district that has had an audit—a single audit review—but no findings, and a high risk is a district that had an audit and had one or more significant findings. But we have that third category, the medium risk, and a medium risk is simply a district that did not expend enough funds to require the CPA audit.

Now of course we're still looking at them in different ways within our state, both from our state auditors as well as part of our fiscal monitoring, but for us there is risk associated with not having that more intensive CPA audit. So that is why they receive a medium risk.

District A: Flagged for Early Childhood Least Restrictive Environment (LRE)
34:56
Dean Zajic

So I'm just going to run through a few specific examples, and these aren't hypotheticals, these are specific real world examples just from the last six months to a year. This first one is a situation in which we have a district that operates a centralized early childhood center. They had Head Start, state funded at-risk pre-K, special education pre-K, migrant program, and a fee-based special education program.

The center had a single curriculum that was consistently implemented across all 20-plus classrooms, and yet we saw that the kiddos were being segregated by funding. So this is an example where this program was flagged because of program findings, with the early childhood least restrictive environment data, as well as early childhood outcomes data, both for IDEA. But through our integration with our fiscal team, we were able to address the issue because as we worked with them in a coordinated manner and visited them, what we found was that it really wasn't, at the end of the day, a program issue. It was a funding issue and a misunderstanding of what is or isn't allowable both with IDEA funds as well as some of our state and other ESEA funds.

So our fiscal staff working in conjunction with our program staff were able to work with the district to work through how we can serve these kiddos in a more integrated environment and ultimately improve their outcomes.

District B: Designated as High Risk by the Youth Outcome Driven Accountability (YODA)

36:42

Dean Zajic

For this one, what we wanted to highlight is a situation in which we have a district that was designated as high risk under our youth outcome driven accountability system, so that's our risk-based system. The district was flagged for multiple indicators across federal programs. District was not flagged specifically for fiscal monitoring issues, but when we did our program drill-down, what we saw was that there were concerns that the federal funds that they did draw down were not being utilized to support their corrective action plans. Again, this is across both ESEA and IDEA.

So here again what we were able to do was we were able to coordinate our intervention plans and tailor the fiscal side—so for instance our various enforcement mechanisms as well as additional conditions on the grants—we were able to tailor that so that the district was focused more into providing corrective services to their students that were aligned across both our IDEA and ESEA programs, and that were more effective.

Of course, this is ongoing and we continue to monitor it, but the reality is simply that by applying these additional structures and requirements to the district does push them into being more responsible. This is further reinforced now with ESEA and the very explicit definition of evidence-based interventions, which we found to be very, very helpful. This is not something we have to do for most districts. Most districts are more willing to implement effective interventions. This is something that we have to go to though occasionally for certain districts after the carrot doesn't work.

District D: Identified Concerning Practices

38:40

Dean Zajic

In this example, we have a district that did not have any program—as part of their program monitoring, we didn't have anything pop up. We had no parental complaints or warnings. But what happened was, as part of the fiscal monitoring, a sample review of the LEA's expenditures revealed that the LEA had purchased a substantial number of weighted vests, and this in and of itself is not unallowable, but in our state agency we do a lot of cross-training between our fiscal staff and our program staff to where we really work together on just about everything. Fiscal staff regularly attend program meetings and vice versa.

So because there is that common understanding of kind of what is or maybe isn't appropriate, or what maybe just jumps out as just being weird or unusual, our fiscal team members looking over these ledgers and seeing these purchases of these weighted vests,

it raised questions of this is out of the ordinary, what's going on? So having some additional conversations with our program staff, what we determined was that the reason they were purchasing these weighted vests—which do have an appropriate use in certain situations for certain children—what was happening though was that they were buying these very heavy vests for little kiddos just as a means to essentially restrain them in their desk, as a form of restraint. Not applying it the way that it was intended.

So this is just an example where, when you have that coordination and communication across the teams—and I say across teams, we're all on the same team here, the special education and title services team—but across both the fiscal and program staff, and across ESEA and IDEA, we are able to identify some of these things that maybe otherwise would've flown underneath the radar. Again, trying to improve the results for kiddos.

Contact Us (Closing Slide)
40:55
Narrator

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