

Integrated Monitoring Systems – Cyclical Monitoring Training

August 2024

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mdek12.org



MISSISSIPPI
DEPARTMENT OF
EDUCATION



welcome



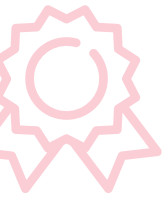
VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community



1

ALL Students Proficient and Showing Growth in All Assessed Areas



2

EVERY Student Graduates from High School and is Ready for College and Career



3

EVERY Child Has Access to a High-Quality Early Childhood Program

EVERY School Has Effective Teachers and Leaders

4



EVERY Community Effectively Uses a World-Class Data System to Improve Student Outcomes

5



EVERY School and District is Rated “C” or Higher

6



Programmatic (601-359-3498)

Dr. Noleen Clark - Office of Integrated Monitoring Systems Director nclark@mdek12.org

Stacy Fancher - Monitoring Specialist sfancher@mdek12.org

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Fiscal (601-359-3498)

Vanessa Virgil Ruffin - Bureau of Fiscal Support Director

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Overview of Integrated Monitoring Systems

Cyclic Programmatic Monitoring Activities

Cyclic Fiscal Monitoring Activities

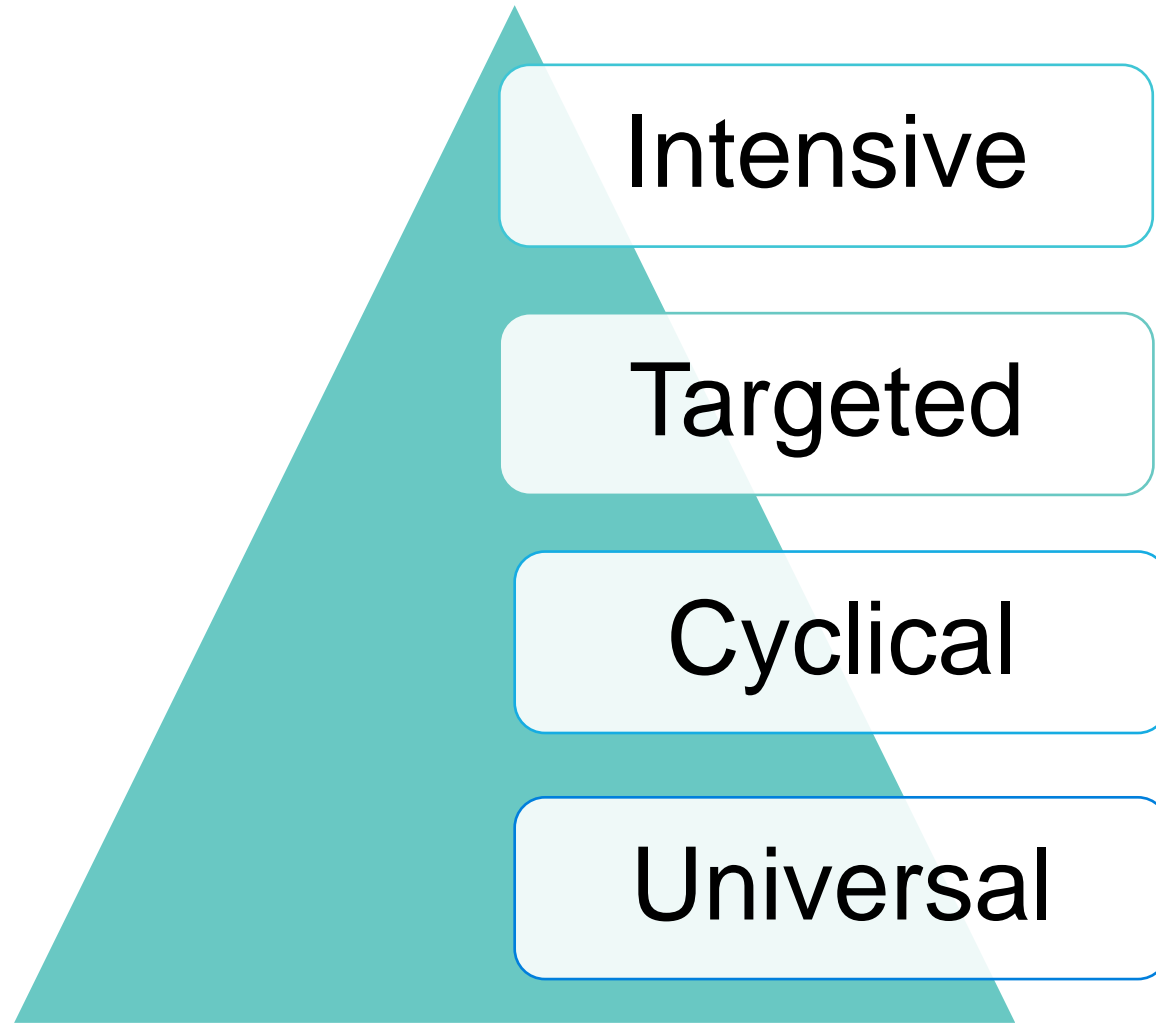
Questions

Overview

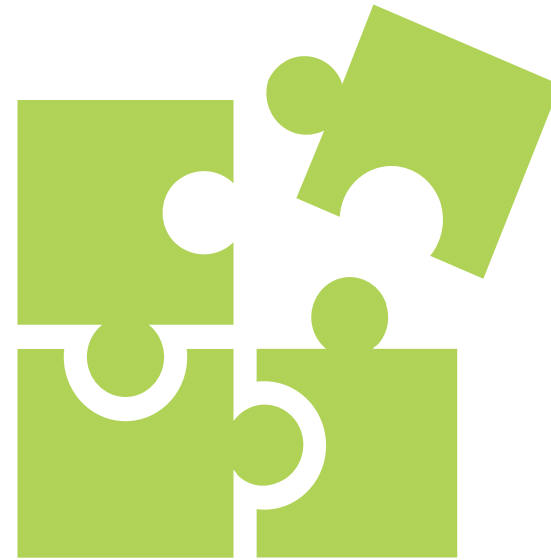
Purpose of Monitoring

- Mississippi Department of Education (MDE) Office of Special Education (OSE) is responsible for monitoring the programmatic and financial activities of its subrecipients;
- Implement a cyclical and risk-based monitoring system;
- Improve compliance, accountability, and technical assistance.

- The term LEA is defined as a traditional public school district or charter school.
- Each LEA is responsible for the compliance and oversight of any out-of-district program in which a student is placed to ensure that it operates in accordance with all Federal and State special education laws and regulations.



- Types
 - Universal
 - Cyclical
 - Targeted
 - Intensive
- Reporting
- Corrective Action Plan
- Enforcement Mechanisms



- Cyclical monitoring
 - Based on cohorts in a 5-year cycle
 - Programmatic and Fiscal
- Desk audit and other monitoring activities
- Technical assistance
- Benefits
 - Accountability
 - Data-informed technical assistance

- Identification (5-year Cyclical Schedule)
- Notification
- Risk-Based Assessment
- On-Site Visits
- Monitoring Reports



Notification Letter -

Sent out in groups within the cohort, letters go out the first Friday after the last training date

Self-Assessment -

Seven Programmatic and six Fiscal components, due within 30 days of letter, can request extension

File Upload -
Programmatic in SharePoint
and Fiscal in MCAPS



Monitoring Report – issued within 90 days of a desk audit or on-site visit

Corrective action plan – developed with LEA leadership within 30 days of Monitoring Report, Implementation verification, 1 year to correct

Enforcement mechanisms – including but not limited to TA, directing of IDEA funds, monthly calls, or ed benefit reviews



Conducted as a result of a risk-based assessment

- No self-assessment and limited notice of on-site visit
- Includes student file reviews, interviews and focus groups, classroom observations, policy and procedure reviews
- Indepth review of current programmatic and fiscal components
- Technical assistance
- Benefits

Risk-based assessment

- Conducted annually for all LEAs
- Programmatic and Fiscal risk factors and scores
- Determines on-site visits for cyclical monitoring
- Determines intensive monitoring for all other districts that are not in the current cycle

- Were any schools in the district identified as a Targeted Support and Improvement school (TSI)?
- Were any schools in the district identified as an Additional Targeted Support and Improvement school (ATSI)?
- Did the LEA meet requirements for its Special Education Performance Determination Report? Most recent data available.
- Did the LEA resolve findings from parent complaints within timelines?

- Did the LEA meet State targets for SPED compliance indicators (11, 12, and 13)? Most recent data available.
- Did the LEA have unresolved monitoring findings for more than 1 year based on most recent monitoring data? Includes all monitoring activities.
- Has the LEA been identified as having significant disproportionality?
- Has the LEA Special Education Director been in the position for three years or less?

Possible Identification

- Unresolved Monitoring Compliance
- Unresolved Formal State Complaints (FSCs)
- Multiple FSCs
- Other complaints
- Untimely fiscal drawdowns
- Non-submission of fiscal IDEA application

Intensive

- Identified by Risk-based Assessment
- Comprehensive audit

Targeted

- Identified by general supervision/universal monitoring
- Audit of targeted area



Pre-On-Site Activities

- Risk Assessment by OSE
- Notification
- Entrance Meeting



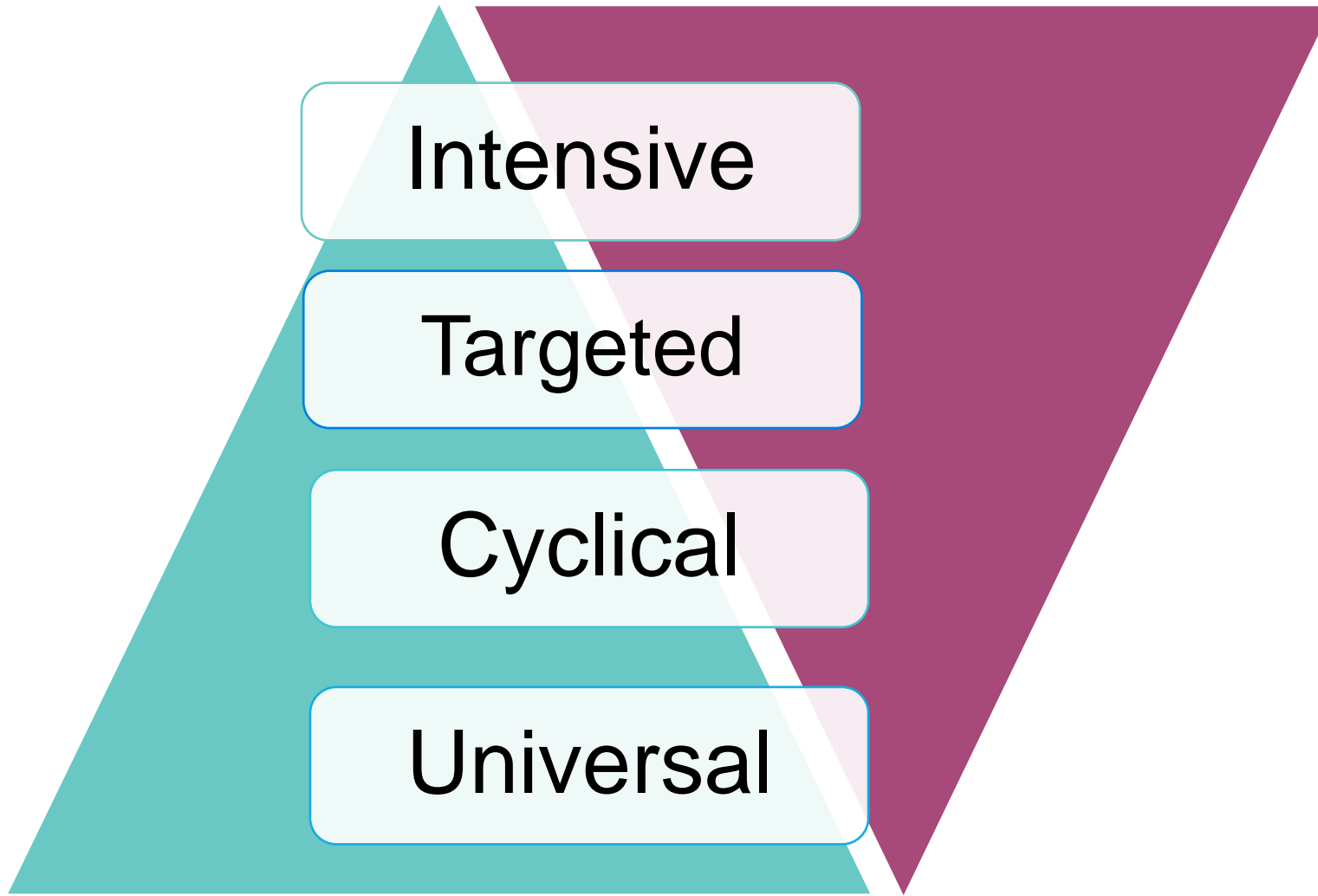
On-Site Activities

- Student file reviews
- Staff/parent Interviews
- Classroom observations
- Policy & procedure review
- Exit meeting



Post-On-Site Activities

- Follow-up & additional document request
- Additional document upload
- Monitoring Report
- Technical assistance, follow-up, & clearance

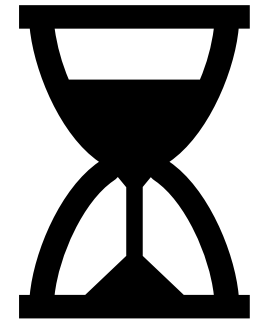


Cyclical Monitoring - Programmatic

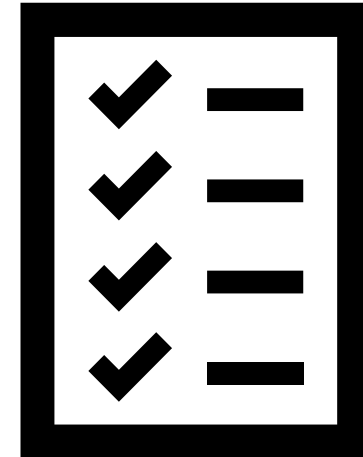
Reviewing the Process



- Sent out in groups of 4 to 5 districts by size and area
- Sent each Friday following the last training (beginning August 16, 2024)
- Begins the monitoring activities and timelines
- Includes the letter with programmatic and fiscal information, self-assessment, and SharePoint Upload Instructions



- Select Team Members
- Conduct Team Meeting
- Identify Student Files
- Complete Self-Assessment
- Review Self-Assessment Results
- Compile Results, Summary, and Student List
- Submit Completed Self-Assessment and Student Files to MDE 30 days following notification



Select members from multiple disciplines, such as:

- Special education teachers
- Guidance counselors
- Behavior interventionists
- School psychologists / psychometrists
- Speech / language pathologists
- Principals / assistant principals

- Discuss Process Requirements & Timelines
- Review Protocols
- Assign Responsibilities

Seven (7) Components

- Free Appropriate Public Education (FAPE)
- Child Find/Reevaluation (CF/CFR)
- Individualized Education Program (IEP)
- Least Restrictive Environment (LRE)
- Secondary Transition (TRAN)
- Early Childhood Special Education (ECSE)
- Discipline (DIS)

- The sample files selected should be a reasonable representation of students with disabilities served within the LEA.
- Selection Criteria – page 13 of IDEA Part B Programmatic Monitoring Procedures Manual. **One student file may meet multiple criteria.**

MONITORING SAMPLE SIZE CHART

Number of students in special education	20 or Less	21–100	101–250	251–500	501–750	751-1999	2000+
Number of eligible student files	All	20	30	40	55	10%	5%

Required Criteria

- Students with an initial evaluation and placement in the past year (10% of sample);
- Students who turned 3 during the past year in C to B (10% of sample);
- Students age 14 and older on both the regular and alternate diploma tracks (10% of sample);
- Students who participated in the alternate assessment (at least one file);

Required Criteria

- If the LEA was identified as having a significant discrepancy in suspension and expulsion rates (Indicator 4a), students who were suspended or expelled for 10 or more days (10% of sample) (student sample required even if you are not identified for Sig-Dis.)
- Students placed in alternate settings used by the LEA, if applicable
- Students in the homebound setting (at least 1)

Additional Criteria (to the extent possible)

- Students from different disability categories
- Students with a range of age and grade levels
- Students included in a formal state complaint and/or due process

- Start choosing student files from the required areas and determine which other categories apply
- **Files can qualify for more than 1 category**
- Identify which files will be reviewed for the Component Areas.

SELF-ASSESSMENT STUDENT LIST

District -

Identifying Information							Selection Criteria Required Areas										Component Areas						
Student Number	MSIS Number	Student Name (last, first)	Age	Race	Disability Category(s)	School	Initial Evaluation (10% of Sample)	Reeval with & without Assessment (10% of Sample)	Students in SC Setting (10% of sample)	Part C to B 3-year-olds (10% of Sample)	Age 14 and older, Reg. and Alt. Diploma Track (10% of Sample)	Alternate Assessment Student (at least 1)	Homebound (at least 1 if applicable)	Disc. Removals of 10/10+ Days (10% of Sample)	Formal State Complaint or Due Process (All Students)	Identified by Significant Dispropor. District Data (10% of Sample)	FAPE (all applicable)	CF (all applicable)	IEP (1/2 of files)	LRE (1/2 of files)	TRAN (all applicable)	ECSE (all applicable)	DISC (all applicable)
1																							
2																							
3																							

- Start choosing student files from the required areas and determine which other categories apply
- **Files can qualify for more than 1 category**

Initial Evaluation (10% of Sample)
Reeval with & without Assessment (10% of Sample)
Students in SC Setting (10% of sample)
Part C to B 3-year-olds (10% of Sample)
Age 14 and older; Reg. and Alt. Diploma Track (10% of Sample)
Alternate Assessment Student (at least 1)
Homebound (at least 1 if applicable)
Disc. Removals of 10/10+ Days (10% of Sample)
Formal State Complaint or Due Process (All Students)
Identified by Significant Dispropor. District Data (10% of Sample)

- Files can qualify for more than 1 category
- Identify which files will be reviewed for the Component Areas.

Selection Criteria Required Areas									Component Areas							
Initial Evaluation (10% of Sample)	Reeval with & without Assessment (10% of Sample)	Students in SC Setting (10% of sample)	Part C to B 3-year-olds (10% of Sample)	Age 14 and older; Reg. and Alt. Diploma Track (10% of Sample)	Alternate Assessment Student (at least 1)	Homebound (at least 1 if applicable)	Disc. Removals of 10/10+ Days (10% of Sample)	Formal State Complaint or Due Process (All Students)	Identified by Significant Dispropor. District Data (10% of Sample)	FAPE (all applicable)	CF (all applicable)	IEP (1/2 of files)	LRE (1/2 of files)	TRAN (all applicable)	ECSE (all applicable)	DISC (all applicable)

Review LEA's policies, procedures, and any additional documentation to respond to FAPE standards.

Free Appropriate Public Education (FAPE)

RECORD REVIEW ITEM: FAPE-1 REGULATION 34 CFR §300.101(1)(b)

RECORD REVIEW QUESTION	POTENTIAL SOURCE OF DOCUMENTATION
<p>Does the public agency have policies that have been approved by the local school board and procedures in effect that address the provisions of Free Appropriate Public Education (FAPE) for students with disabilities?</p>	<ul style="list-style-type: none"> • Board approved policies • Procedure Manual
RESULT & COMPLIANCE	
<p><input type="checkbox"/> YES*</p> <p><input type="checkbox"/> The public agency has documented policies approved by the school board and procedures to guide implementation.</p> <p><input type="checkbox"/> Policies and procedures should ensure FAPE must be available to all children with disabilities residing in Mississippi between the ages of three (3) and twenty (20).</p> <p><u>*All of the above</u> must be present to mark YES.</p>	<p><input type="checkbox"/> NO</p> <p>Policies and/or procedures are nonexistent, insufficient, or inconsistent with SBP 74.19/IDEA.</p>

Review LEA's policies, procedures, and any additional documentation to respond to FAPE standards.

RECORD REVIEW ITEM: FAPE-2 REGULATION 34 CFR §300.108

RECORD REVIEW QUESTION	POTENTIAL SOURCE OF DOCUMENTATION
Does the public agency have physical education (PE) available to all students with disabilities?	<ul style="list-style-type: none"> • Random samples of class schedules for students in self-contained placements • Files/IEPs for students not receiving PE
EVIDENCE OF IMPLEMENTATION	
<p><input type="checkbox"/> YES*</p> <p><input type="checkbox"/> All students with disabilities receive PE, as provided for their nondisabled peers, including specially designed instruction if needed as described in the IEP.</p> <p><input type="checkbox"/> If students are not receiving PE, there is a documented medical reason or PE is not provided for non-disabled peers.</p> <p><u>*All of the above must be present to mark YES.</u></p>	<p><input type="checkbox"/> NO</p> <p>There are students who do not receive PE and have no documentation of a medical reason in the student's file.</p>

Review LEA's policies, procedures, and any additional documentation to respond to Child Find standards.

CHILD FIND (CF)

RECORD REVIEW ITEM: CF-1 REGULATION 34 CFR §300.111(a)-(c)

RECORD REVIEW QUESTION	POTENTIAL SOURCE OF DOCUMENTATION
<p>Does the LEA have Child Find policies and procedures in effect for all students, including students who are:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Homeless, <input type="checkbox"/> Wards of the state, <input type="checkbox"/> In private schools at parental expense, <input type="checkbox"/> Advancing from grade to grade, and <input type="checkbox"/> Highly mobile and/or migrant? 	<ul style="list-style-type: none"> • Child Find policies (e.g., policy manual) • Child Find procedures (e.g., procedures manual) • Any forms used for implementing Child Find procedures • Posters/brochures • Evidence of Child Find activities with non-public schools • Documentation of referrals • Indicator 11 Data – Evaluation timelines
RESULT & COMPLIANCE	
<p><input type="checkbox"/> Yes*</p> <ul style="list-style-type: none"> <input type="checkbox"/> Child Find policies and procedures are written and available. <input type="checkbox"/> Procedures provide sufficient guidance on how to implement Child Find activities. <input type="checkbox"/> Child Find procedures address all of the following: homeless children, private school children, general population of students, and migrant children. <p>*All of the above must be present to mark YES.</p>	<p><input type="checkbox"/> No*</p> <ul style="list-style-type: none"> <input type="checkbox"/> Child Find procedures are unavailable. <input type="checkbox"/> Child Find procedures are inconsistent with the criteria indicated above. <p>*Either of the above may indicate noncompliance.</p>

Policies and Procedures

- School Board approved Special Education Policies for FAPE & Child Find **and** Special Education Procedures (FAPE-1, FAPE-3, FAPE-4, CF-1, CF-2)
- Policies and procedures will be examined for evidence of FAPE, including comparable instruction as non-disabled peers, shortened school day, alternative school placement, graduation requirements and Child Find requirements. Include any forms not included in the procedures related to Child Find activities such as requests for evaluation.

Policies and Procedures

- FAPE-2 – Class schedules for self-contained students - prior and current school years
- FAPE-3 – School master, bell, and bus schedules, IEPs for students on shortened school day, IEPs for students in alternate placements
- CF-1, -2, CFR-1 - Referral documentation, MET forms, Parent requests and consent, Eligibility Determination Form

- Conduct student file reviews
- Record responses on the IEP score sheet
- Collect supporting documentation

COMPONENT C – Individualized Education Program (IEP)

RECORD REVIEW ITEM: IEP-1 REGULATION 34 CFR §300.322(a)

RECORD REVIEW QUESTION	POTENTIAL SOURCE OF DOCUMENTATION
Was the parent afforded the opportunity to participate in the IEP meeting?	<ul style="list-style-type: none"> • Parent contact logs • Prior written notification • IEP committee participant signature page • Other forms of documentation
EVIDENCE OF IMPLEMENTATION	
<input type="checkbox"/> YES Prior written notice was available. The parent participated or there is evidence that the parent was invited to participate in the IEP meeting.	<input type="checkbox"/> NO* There is no prior written notice available and/or no evidence of an invitation for the parent to participate in the IEP meeting. <i>*There are allowable exceptions to this rule. The LEA may use its discretion to determine whether valid attempts were made to contact the parent(s).</i>

- Conduct student file reviews
- Record responses on the IEP score sheet
- Collect supporting documentation

RECORD REVIEW ITEM: IEP-3 REGULATION 34 CFR §300.320(a)(2)(i)(A)

RECORD REVIEW QUESTION	POTENTIAL SOURCE OF DOCUMENTATION
<p>Does the IEP include annual measurable goals that address the student’s academic area of need?</p> <p>A measurable annual goal must contain the following:</p> <ul style="list-style-type: none"> • Clearly defined behavior: the specific action the student will be expected to perform. • The condition (situation, setting, or given material) under which the behavior is to be performed. • Performance Criteria describing the skill and level of performance that will be achieved in the IEP year. 	<ul style="list-style-type: none"> • Evaluation results • IEP committee recommendations • Consideration of special factors • Measurable annual goals • Examples of methods of measurement
EVIDENCE OF IMPLEMENTATION	
<p><input type="checkbox"/> YES</p> <p>The IEP includes measurable goals and services that are related to the annual goals.</p>	<p><input type="checkbox"/> NO</p> <p>The IEP does not contain annual goals, or the goals fail to address the student’s needs as identified in the IEP and evaluation results.</p>

IEP Documentation

All student files should contain the current IEP (24/25 school year) and the prior IEP (23/24), if eligible during that school year. IEPs should be organized in this order: IEP, NoM, PWN and other applicable documentation. Include any revision documentation, amendments, IEP agendas, ESY documentation and meeting notes if relevant. Please be sure all documents are facing in the same direction when scanning for uploading into SharePoint.

IEP Documentation

Student files should contain the following additional information based on which review was conducted:

- TRAN – Transition assessments, report cards, student transcript
- ECSE – IFSP
- DISC – MDR, FBA, BIP, school attendance record, Discipline history
- IEP – Students involved in a Formal State Complaint or Due Process should include a copy of the complaint and resolution.

Meet to Discuss Results

- Review results
- Identify incidences of non-compliance
- Begin considering steps to correct any non-compliance



Transfer results to the Score Sheet



AGENCY SELF-MONITORING FILE REVIEW COMPONENT C – Individualized Education Program (IEP) – SCORE SHEET

INFORMATION	
LEA Name:	Required Sample Size:

Total number of student files reviewed is indicated below.

Elementary (E) School Students	Middle (M) School Students	High School (H) Students	Out of District Placements*	Grand Record Total

*This includes students placed by the LEA in Educable Child Facilities, University-Based Programs, etc.

Instructions: List MSIS codes of the targeted sample of student files. Enter “Yes” if evidence was found. Enter “No” if no evidence was found. Enter “NA” if the item is not applicable to the selected student. No item may be left blank.

Student Number	IEP-1 §300.322(a)	IEP-2 §300.320(a)(1)(i)	IEP-3 §300.320(a)(2)(i)(A)	IEP-4 §300.320(a)(4)(7)	IEP-5 §300.320(a)(4)(i)	IEP-6 §300.320(a)(6)(ii)(A)(B)	IEP-7 §300.324(b)(1)(i)	IEP-8 §300.320(3)(i)(ii)	IEP-9 §300.106(a)	IEP-10 §300.324(a)(4)(6)

AGENCY SELF-MONITORING FILE REVIEW COMPONENT B – CHILD FIND (CF) & REVALUATION (CFR)– SCORE SHEET

INFORMATION	
LEA Name:	Required Sample Size:

Total number of student files reviewed is indicated below.

Elementary (E) School Students	Middle (M) School Students	High School (H) Students	Out of District Placements*	Grand Record Total

*This includes students placed by the LEA in Educable Child Facilities, University-Based Programs, etc.

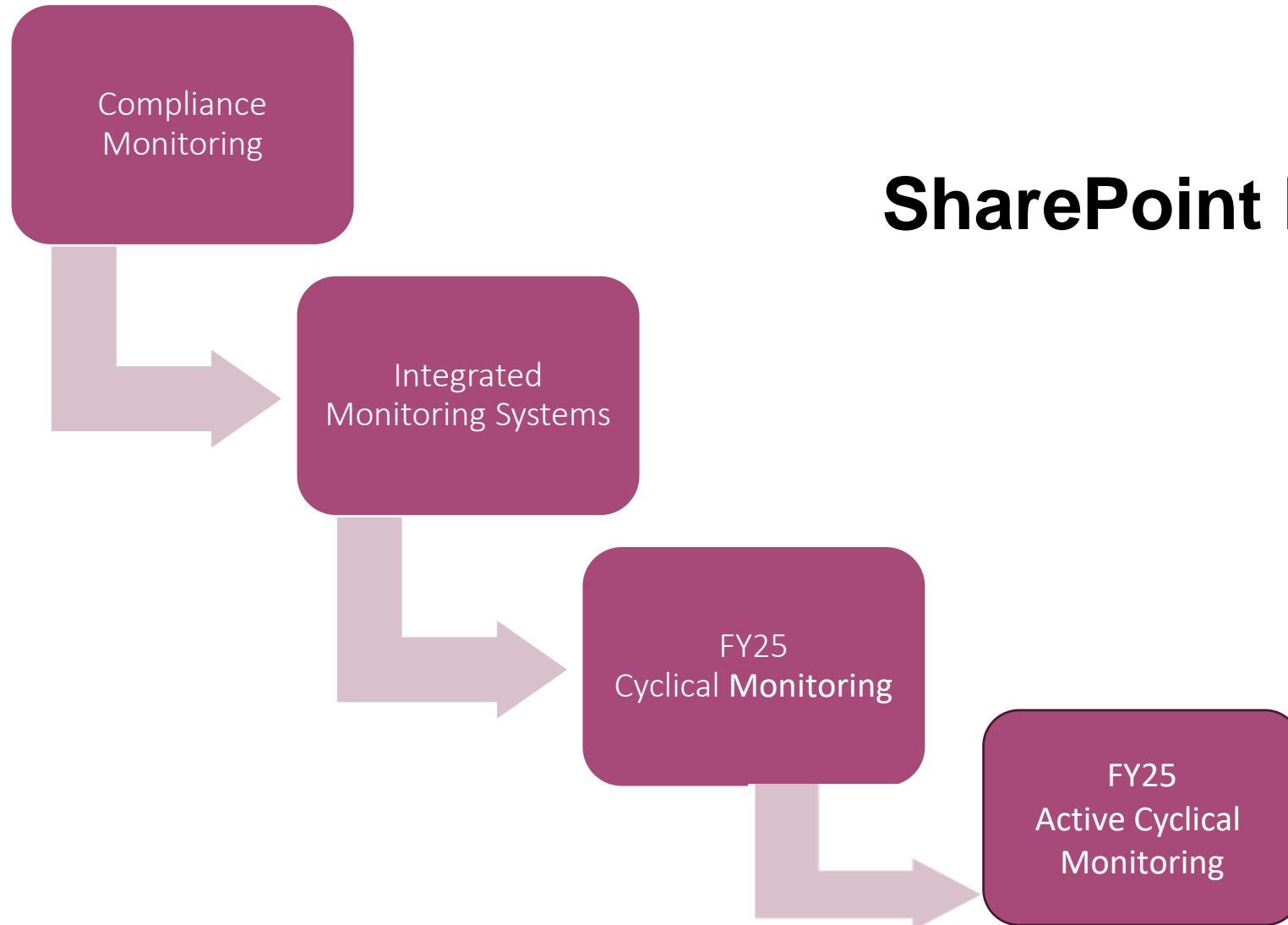
Instructions: List MSIS codes of the targeted sample of student files. Enter “Yes” if evidence was found. Enter “No” if no evidence was found. Enter “NA” if the item is not applicable to the selected student. No item may be left blank.

Transfer results to the Score Sheet form



Standard	Policies
CF-1	
§300.111(a)-(c)	
CF-1A	
CF-1B	
CF-1C	
CF-1D	
CF-1E	

Student Number	CF-1 §300.111(a)-(c)	CF-2 §300.301	CFR-1 §300.303(1)(2)



SharePoint File Upload

FY25 Policies and
Procedures

FY25 Student Files

FY25 Self-Assessment

Student File Name Conventions:

Upload student files by student using the assigned student number, student initials, and MSIS number divided by an underscore.

Example: Bobbie Tobbie, MSIS #987987987 is first on the list. Her file will be saved as:

#1_BT_987987987

The policies, procedures, and other documentation should be named specifically using the name of the requirement it is being submitted for.

Ex.1: FY25_District name_FAPE Policy

Ex.2: FY25_District name_Child Find Procedures

Ex.3: FY25_District name_Self-Assessement

Ex.4: FY25_District name_Student List

SharePoint Access



Special Education

The Office of Special Education (OSE) is a service-oriented office that seeks to improve the education experience for children with disabilities. In keeping with the Individuals with Disabilities Education Act (IDEA) and State law, we help local schools and districts provide effective educational programs to students with disabilities, ages 3-20, who need special education and related services.

The OSE ensures that local school districts in Mississippi have special education programs, policies, and procedures that comply with the Federal Individuals with Disabilities Education Act (IDEA) and its implementing regulations, and that eligible children and youth with disabilities receive a Free Appropriate Public Education (FAPE). The OSE also provides professional learning opportunities, provides technical assistance to schools, supports the needs of families of students with disabilities, monitors schools for student outcomes and compliance with the regulations of the IDEA, and administers the IDEA entitlement grant.



Information for Districts



Information for Families



MCAPS



Special Education Training



Access for All Guide



ABLE Program

New Guidance Reaffirms Importance of Full Implementation of IDEA Amidst COVID-19 Pandemic

Special Education

601-359-3498
Staff

Services

- District Special Education Contacts
- Early Childhood
- Education Scholarship Account
- Federal Award Notifications
- Information and Publications
- Links
- MSIS (Special Education)
- Policies and Procedures
- Program Improvement Monitoring
- Secondary Transition Services
- Special Education Advisory Panel
- SPP/APR

Resources

- GoSignMeUp
- Special Education Navigator - SharePoint Online



Email Stacy Fancher and "cc" Dr. Noleen Clark if you do not have SharePoint login information.

- Email sfancher@mdek12.org and "cc" nclark@mdek12.org when all files and score sheets have been uploaded.
- Submission date is final. Nothing can be added to the upload after that date.
- In the event of an emergency or unforeseen situation, you can request an extension using the IMS Timeline Extension Request form.

- OSE assigns a monitoring team to review the LEAs' documentation
- The monitoring team verifies the student files, policies, and procedures for compliance in a desk audit
- The monitoring team conducts on-site visits for LEAs identified as at-risk from the Risk-Based Assessment
- Monitoring Reports are drafted and submitted to LEAs
- Technical assistance, follow-up, and clearance

Timeline* of Monitoring Activities and Communication to LEAs

Date	Activities
July-August	MDE, OSE conducts the LEA Cyclical Monitoring trainings
August-September	MDE, OSE notifies LEAs to complete Self-Assessment and assigns an MDE, OSE Monitoring Specialist
September-October	LEAs complete Self-Assessment and submit files for verification
October-December	MDE, OSE conduct LEA file verification and on-site notification (determined by previous risk score)
January	MDE, OSE complete cyclical on-site activities and conduct current year Risk-Based Assessment
January	MDE, OSE identify and notify districts Intensive Monitoring
March (within 90 days of verification)	MDE, OSE issue final Monitoring Reports (desk-audits only)
February-March	MDE, OSE conducts Intensive Monitoring activities
April (within 90 days of completion of activities)	LEAs respond to Cyclical Monitoring Reports/submit Corrective Action Plans (CAPs)(desk audits) and the MDE, OSE issue final Monitoring Reports for Cyclical Monitoring (on-site visits)
May-June (within 30 days of Monitoring Report)	LEAs respond to Cyclical Monitoring Reports/submit Corrective Action Plans (CAPs) and the MDE, OSE issue final Monitoring Reports for Intensive Monitoring
Monthly or as needed	MDE, OSE will follow up and meet with LEA staff to monitor the implementation of CAPs until Clearance
No later than 1 year from Monitoring Report	MDE, OSE verifies LEA compliance and issues a Clearance Letter

***Timelines may be subject to change.**

Programmatic Questions & Answers



Take a Break

(Whew!)

Cyclical Monitoring - Fiscal

Reviewing the Process

- Review of Federal Regulations
- Review Scope
- Pre-Audit
- Document Submission Process
- Post-Audit

Uniform Grant Guidance

2 CFR §200.332 – 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 risk assessments before or after subawards are made.
- Must use risk assessment results to determine appropriate subrecipient monitoring activities.

- Set the standards for fiscal monitoring and oversight
- Standardize evaluation and monitoring guidelines
- Identify each component of sub-recipients fiscal monitoring

2 CFR §200.332- 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)

2 CFR §200.339

- 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
- Withholding further Federal awards for the program or project

Audit is limited to:

- IDEA Part B Federal Funds (611; 619)
- Special Education Maintenance of Effort (MOE) Funds

To ensure compliance with:

- IDEA federal regulations & Uniform Grant Guidance (UGG)
- Education Department General Administrative Regulations (EDGAR)
- Mississippi state codes and policies

Pre-Audit work...

what is needed for the audit?



Section 1 – Cost Principles and Expenditures

Section 2 – Time and Effort

Section 3 – IDEA Fiscal Requirements

Section 4 – Financial System Review

Section 5 – Written Fiscal Policies and Procedures

Section 6 - Equipment (Fixed Assets)

Testing Procedures

- Test allowability of cost
- Test internal control procedures for expenditures approval

Documents requested for Funds 2610 & 2620, CEIS/CCEIS, Private Schools

- Detailed revenue and expenditure reports dated 7/1/2023 to 6/30/2024
 - From the expenditure reports, twenty-five (25) procurement packets including requisitions, purchase orders (PO), contract packets (Bids, Quotes, RFPs, RFQ's, RFA's, sam.gov, etc.) & paid invoices *will be requested* specifically by the monitoring team to be uploaded after requested. An additional 25 procurement packets *may be requested* by the team will be selected to be uploaded later.

Testing Procedures

- Test allowability of salaries and benefits charged to IDEA and MOE

Documents requested for funds 2610, 2620 and 1130

- Gross salary distribution report for function code 1220 from July 1, 2023 to June 30, 2024
- Gross salary distribution report for other function codes that salaries are paid out of (not 1130)
- List of staff paid with IDEA and MOE funds: names, FTE, funding sources with percentages, position, location, contract amount
- Contracts for certified personnel and at-will work agreements for non-certified personnel
- All semiannual certifications for both semesters, personnel activity report (PAR) or timesheets

Semi - Annual Certification

- Employees working on Special Education programs and paid with a single funding source
- Employees working on Special Education Programs and paid partially with a combination of IDEA fund or general fund MOE.

Monthly Personnel Activity Report

- Employees working on multiple programs and consequently paid with multiple funding sources.
- Typically, a combination of one or more federal grants or general funds

Testing Procedures

- Test allowability of expenditures included in Maintenance of Effort (MOE), Private School Proportionate Share expenditures, and Coordinated Early Intervention Services (CEIS) reports.
- Test IDEA schoolwide procedures – if applicable

Documents requested

- Detailed expenditure report for MOE and district's letter from MDE
- Detailed expenditure report for CEIS/CCEIS
- CEIS/CCEIS distribution and application page, and any applicable PARs
- Detailed expenditure report for Private School
- Supporting documents related to Private School (agreement and application page of plan)
- IDEA schoolwide process – if applicable

Testing Procedures

- Test financial management systems for efficiency and effectiveness

Documents requested

- FY 2022-23 Budget vs Expenditures report for Funds 2610 & 2620
- FY 2023-24 Budget vs Expenditures report for Funds 2610 & 2620
- Indirect Cost letter/email from MDE
- Copy of 2023-24 IDEA Grant Award Notification (GAN) ****Award found on the MDE OSE website <https://www.mdek12.org/OSE/Federal-Award-Notifications>**

Testing Procedures

- Test the existence of written policies and procedures in compliance with the Uniform Grant Guidance (UGG)

Documents requested

- District's written Policies in compliance with the UGG
- District's written Fiscal Procedure Manual in compliance with the UGG

UGG Required Procedures

- Cash Management - §200.302(b)(6) & §200.305
- Allowability - §200.302(b)(7)
- Procurement - §200.318
- Inventory Management - §200.313
- Time and Effort - §200.403 & §200.430
- Cost Principles - §200 Subpart E
- Separation of Duties - §200.303

UGG Required Policies

- Fiscal Record Retention - §200.334
- Conflict of Interest - §200.319(c)
- Travel - §200.475(b)

Expenditure Report

- Anything purchased out of 2610 and 2620 funds with object code 700s

Inventory List

- Documentation of asset numbers, costs, & location on equipment purchased during the school year being monitored (2023/2024) using 2610 or 2620 funds and 700s object codes

Submission Process in MCAPS

- MCAPS Home
- Administer ▶
- Search ▶
- Reports
- Inbox ▶
- Planning ▶
- Funding ▶
- Requests for Funds
- Project Summary
- LEA Document Library**
- Address Book
- MDE Document Library
- Help
- Contact MDE
- MCAPS Sign Out



LEA Document Library [Expand All] [Collapse All]

2025

Folders

- + Emergency Impact Aid (EIA)
- + Equitable Services to Private Schools
- + LEA Documents
- + Monitoring
- + No Prohibition of Prayer
- + Restart Program
- + Schools At Risk
- + School Improvement Documentation
- + Schools Not Meeting AMOs
- + SNS
- + Title I, Part D - Neglected and Delinquent
- + Title III, Part A - English Language Learners
- + Parent Liasons and Coordinators
- + IDEA Fiscal Folder**



IDEA Fiscal Folder

Folders

- Cyclical Monitoring**

Documents

- + Section 1. Cost Principles and Expenditures [\[Edit Documents\]](#)
- + Section 2. Time and Effort [\[Edit Documents\]](#)
- + Section 3. IDEA Specific Requirements [\[Edit Documents\]](#)
- + Section 4. Financial System Review [\[Edit Documents\]](#)
- + Section 5. Written Fiscal Policies and Procedures [\[Edit Documents\]](#)
- + Section 6. Additional Information [\[Edit Documents\]](#)
- + Section 7. Monitoring Reports [\[Edit Documents\]](#)
- + Intensive Fiscal Monitoring



Fiscal Documents Specific Naming Convention in MCAPS:

- Procurement Packets (i.e., Amazon, Barefield, Office Depot, etc.)
- Contract Packets (i.e., T.Smith_Contract)
- Semi-annuals
- PARs
- Policies & Procedures (see names on slide 73)

After documents are submitted notify the following by email:

- Janika Cheers at jcheers@mdek12.org
- Vanessa Virgil Ruffin at vvirgil-ruffin@mdek12.org

Following document submission in the Cyclical Process

- There **will be** an on-site, fiscal audit of fixed assets only.
- LEA's **will** receive a list of 25 specific Procurement Packets to submit.
- LEA's **may** receive a list of 25 additional Procurement Packets to submit

Fiscal Monitoring Report and Corrective Action

Monitoring Report is prepared within 90 days after the completion of the desk audit or on-site visit.

- Schedule of Fiscal Monitoring Findings section of the Monitoring Report with recommended corrective plan.
- LEA must respond to the findings within 30 days with a corrective action plan.

Close Out

- MDE OSE will provide technical assistance upon request.
- A close out letter issued within 30 days if findings have been resolved.
- Findings not addressed will prompt the use of enforcement mechanisms by MDE OSE.

Fiscal Questions & Answers

Programmatic

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601-395-6922

Fiscal

Loretta “Retta” White, lwhite@mdek12.org

601-575-9197

- Monitoring VOH
- Individual TEAMS Meeting
- Email/Text/Call
- On-site Technical Assistance

- [MDE](#)
- [MDE OSE](#)
- [Program Improvement Monitoring](#)
- [IDEA Regulations](#)
- [IEP Guidance Document](#)
- [IEP Checklist](#)
- [MDE OSE Volume II Procedures FAPE & IEP](#)
- [MDE OSE Volume IV Discipline](#)
- [MDE OSE Volume V Transition](#)

Thank you!

