



Idaho Department  
of Education

# Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



# Agenda February 2024

- Congratulations, Celebrations, and Shout-Outs
- What's on your radar?
- Recap from January 2024 FFGCoP
- The History of the U.S. Dept. of Education
- Hot Topics, News, and Legislation
- Professional Development (PD) in 15 –Managing Risk – Internal Controls



# Celebrations & Shout-Outs

[Celebration: The Idaho Playground Project](#) aims to give every child equal access to play experiences through playgrounds, toys, books, and games. Simply put, we aim to build or renovate 100 playgrounds at Idaho elementary schools by 2033.

[The Idaho Playground Project](#) will first focus on re-doing elementary school playgrounds, which community members can also use outside of school hours. They will prioritize schools furthest from any other ADA accessible public playgrounds.

Love Teaching Week is celebrated in the United States every year from February 14 to February 21. The purpose of the week is to raise awareness of the amazing work teachers do and to encourage more people to pursue careers in education.



# What's on Your Radar?

# February 2024 DATA ACQUISITION CALENDAR



DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
02/01/24	SFA Onsite Review	Districts & Charters	Federal Regulations 7 CFR 210	Each sponsor of multiple sites must complete a self-review of the breakfast and lunch programs and keep the results on file. Reviews with Corrective Action require follow up; keep on file for review by SDE. Form is available in Idaho School Nutrition Reference Guide on CNP website.	Child Nutrition	NSLP Team (208) 332-6820	
02/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS Federal Programs with Regional MEP Coordinator.		Sarah Seamount (208) 332-6958 Title I-C Coordinator	
02/01/24	Application for Impact Aid	Districts Only	Federal Law Title VII, PL 874	Application for Title VII (PL 874) Impact Aid in Federally affected areas and for (NCLB) Act of 2001. Application must be on file with SDE.	Indian Education	Johanna Jones (208) 332-6968 Coordinator	
02/14/24	General Supervision File Review (GSFR) Compliance Notifications	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	Official notifications of noncompliance issued to LEAs for any areas of noncompliance identified through GSFR.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator
02/15/24	Independent Review of Applications	Districts & Charters	Federal Regulations 7 CFR 210	SFAs demonstrating high levels of, or are at risk for, administrative error are required to conduct a review of F/R application determination prior to notifying households of eligibility or ineligibility. Complete if notified of requirement	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	Jennifer Butler (208) 332-6929 NSLP Coordinator
02/15/24	GEAR UP Semester 1 Data	School Partners	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Required for federal reporting and evaluation. Includes courses, dual enrollment, grades, GPA, ADA, test scores, IEP, ELL, homeless.	Student Engagement & Safety	Jacque Deahl (208) 332-6946 GEAR UP Coordinator	

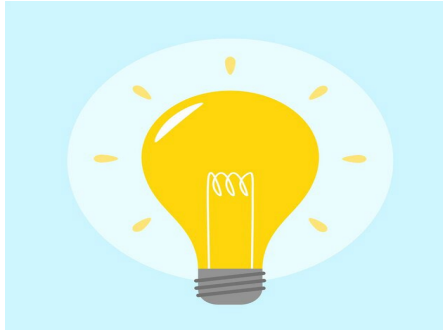
# March 2024 Data Acquisition Calendar



DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
03/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Title I-C Coordinator	
03/01/24	Migrant Student Information System (MSIS) Data Reporting verified up to date	Title I-C Funded Districts & Charters	Federal Law ESSA	Required data up-to-date to use for Idaho formula for Title I-C Allocations for 2024-2025.	Federal Programs	Title I-C Coordinator	
03/10/24	Coordinated Early Intervening Services	Districts & Charters	Federal Regulations 624(f) IDEA Part B, (20 U.S.C. 1413(f), Regulations 34 CFR 300.226	Report amount reserved for CEIS, # of students receiving services, and # of SPED students. Form is located: <a href="https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx">https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx</a>	Special Education	Lisa Pofelski-Rosa (208) 332-6916	
03/10/24	College Enrollment and Retention Report	Postsecondary Groups	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Report provides data on college matriculation and retention rates for GEAR UP students attending a college or university.	Student Engagement & Safety	Jacque Deahl (208) 332-6946 GEAR UP Coordinator	
03/15/24	Charter School Significant Expansion/Enrollment	Charters Only	Federal Regulations 34 CFR 76.785-799	Any charter school that has a significant expansion of enrollment due to adding a new grade or increase of school enrollment within existing grades can request those additional students to be added in advance of the upcoming federal program allocations. Qualifications and instructions located at <a href="https://form.jotform.com/232634618696164">https://form.jotform.com/232634618696164</a>	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Funding & Fiscal Accountability Specialist	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal
03/15/24	Lunch Eligibility Report	Districts & Charters	Federal Regs. 7 CFR 210	Report provides information used in qualifying sites for other child nutrition programs and also education programs such as Title I funding and E-Rate. Reports enrollment and free and reduced student count for grades 1-12. Submit via ISEE upload.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	Todd King (208) 332-6937 Education Data Systems Reporting Manager
03/15/24	CLDS Data Corrections	Districts & Charters	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)	Federal Programs	Kathy Gauby (208) 332-6899 Title II-A/Educator Effectiveness & V-B Rural Education, Coordinator	
03/17/24	Certification of Low Income Student Count for Charter LEAs	Charters & LEAs	ESSA 1124 (B)(iv) of Title I-A	For Title-I-A, each poverty student as determined by the Census generates funding for its LEA of residence. The funding for all Charter LEA is determined by drawing the funds from the LEAs of residence and allocating these funds to the LEA Charter school of attendance. Title II-A Teacher Quality allocations and IDEA part B also use this same poverty data.	Federal Programs	Lisa Pofelski-Rosa (208) 332-6916 Funding & Fiscal Accountability Specialist	
03/17/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 3/3/23	Districts & Charters	42 USC Sec. 11432(f)(1) and (3)	Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or find permanent housing.	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator	
03/31/24	Title I-A Federal Programs Self-Assessment	Districts & Charters	Federal Law: CFR 200.328	Required for all Title I LEAs not receiving an onsite visit. (ESSA)	Federal Programs	Michelle Perreira (208) 332-6942 Program Specialist	

# Recap of January 2024 FFGCoP

# School-Based Medicaid Budgeting – Why it Matters!



- School-Based Medicaid is the 2<sup>nd</sup> payer in the Special Education hierarchy of funding. (pays before IDEA Part B) For services provided under IDEA, Medicaid is the primary payer (Centers for Medicare & Medicaid Services ([CMS](#)) Letter, issued [Dec 15, 2014](#)) .
- Staffing costs and contracted services are offset by Medicaid fee schedule reimbursements (you are not reimbursed your costs, rather the fixed service cost rates set by the Medicaid fee schedule.
- Medicaid match is an expense that is captured in an LEA's Maintenance of Effort.



# How can a Business Manager budget School-Based Medicaid reimbursements?

- Talk regularly with your Special Education director
- Special Education directors – develop a tracking system with your biller (contracted or in-house)
- Regularly review student IEP time/billable services and eligible students (SPED Director and Business Office Staff)
- Follow up on non-reimbursed claims
- Monitor match paid and trust interest earned



# What do mean by a tracking system?

Estimate service hours from IEP details by student and billable services off the fee schedule

Company	Days	Daily Hours	Yearly Hours	Hourly Rate	Total Salary	Building	Program	Student
ABC Counseling	60	7.5	449.25	\$34.48	<b>\$15,480.47</b>	CHS	TEAM	Johnny Appleseed
ABC Counseling	91	7.5	680.5	\$34.48	<b>\$23,446.16</b>	CHS	TEAM	Suzy
ABC Counseling	77.5	7.5	526.5	\$34.48	\$18,153.72	CHS	TEAM	Dave
ABC Counseling	111	7.5	785	\$39.44	\$30,960.40	CHS	TEAM	Jordan
ABC Counseling	171	7.5	1227	\$54.40	\$66,748.80	SMS	ERR	Sally
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	WI	ERR	Mary
ABC Counseling	132	7.5	991.5	\$39.44	<b>\$39,173.51</b>	CHS	ERR	Mike
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	CHS	ERR	Jared
ABC Counseling	50	7.5	319	\$39.44	<b>\$12,571.57</b>	LC	ERR	Anne
ABC Counseling	7.0	7.5	41.25	\$39.44	<b>\$1,626.90</b>	WA	ERR	Carrie
ABC Counseling	22	7.5	149.5	\$39.44	<b>\$5,894.35</b>	LC	ERR	Madaline
ABC Counseling	0	7.5	980	\$34.48	\$33,790.40	WA	ERR	Sarah
ABC Counseling	28	7.5	210	\$54.40	\$11,424.00	VB	ERR	Sam
ABC Counseling	0	7.5	400	\$34.48	\$13,792.00	District- Wide		NA

# Keeping Track of Billing

Track hours bill or submitted, note if no billing for out sick, etc.

KEY	Missing	Turned in	Needs Corrections	NO SCHOOL								Weekly Average	Date Correction Sent	Complete	Notes
Week of	Name of Provider	School	Position	Billing Sheet	Tracker	M	T	W	TH	F					
MAY 1-5	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.26875		YES		
	Wilson BI ERR			Turned in	Turned in	7	6.8		7	7	6.9375		YES	staff out sick on wed	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
											3.60312				
WEEKLY TOTALS AVERAGE											5				
MAY 8-12	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.25		YES		
	Wilson BI ERR			Turned in	Turned in	7	7	5.5	7	7	6.7		YES		
	Wilson ERR Para				Not needed								YES		
	Wilson ERR Para				Not needed								YES		
	Wilson ERR Para				Not needed								YES		
WEEKLY TOTALS AVERAGE											3.475				

# Recapping Budgeting for School-Based Medicaid

1. Know your student population– Medicaid eligible, IEP, Services
2. Communicate regularly between Business Office & Special Education!
3. Stay current on billing and accounts receivable for Medicaid in order to capture revenue reimbursement in the same year as costs were incurred for the services.
4. Budget your Medicaid match for net reimbursement calculations (and capture for MOE)



# What is the Purpose of the GRA?

- The Idaho Department of Education created the Grant Reimbursement Application (GRA) to better facilitate award recipients' requests for reimbursement of funding from federal and state grants.
- Funds are allocated, requested, and managed through the GRA.
- Rejected payments can be either sent back to the LEA for revision or rejected entirely.

# GRA Requests Are Compared With...

All Title Program GRA requests are compared with the LEA's CFSGA, with exceptions for the following:

For CSI Up 2 – requests are compared to the submitted SWIP plan

Title I-D Neglected & Delinquent – requests are compared to the submitted Title I-D application

Title IX-A Subgrant – requests are compared to the submitted application

IDEA/Special Education GRA Requests Are Compared With...The IDEA Part B Application Budgets

# What Are Reviewers Looking For?

- Reviewers follow the **Necessary, Reasonable, Allocable** federal regulations, but they are also aligning to your budgets in the CFSGA and IDEA Part B Application, depending on the grant.
- Submit documentation that matches your request.
- If the documentation is unclear or the total amounts don't match your reimbursement request, please indicate on the documentation what you are requesting reimbursement for.

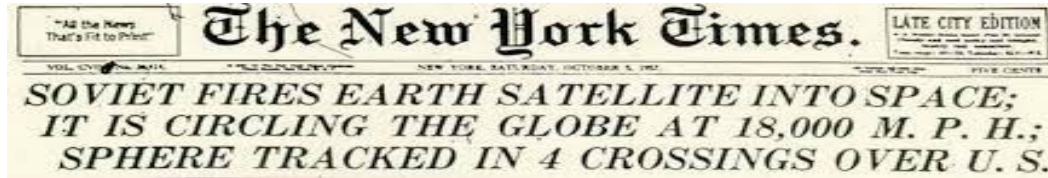
# The History of the U.S. Dept of Education



# In the Beginning – Founding of the U.S. Dept of Education

- Prior to the establishment of the Department of Education, education-related responsibilities were scattered across various federal agencies. In 1867, the first federal agency focused on education, the Department of Education, was established.
- It was demoted to an Office in 1868, and its functions were later transferred to other agencies. Over the years, there were multiple efforts to re-establish a federal department solely dedicated to education.
- World War II led to a significant expansion of Federal support for education. The Lanham Act in 1941 and the Impact Aid laws of 1950 eased the burden on communities affected by the presence of military and other Federal installations by making payments to school districts. And in 1944, the "GI Bill" authorized postsecondary education assistance that would ultimately send nearly 8 million World War II veterans to college.

# The Cold War & Competition



- The Cold War stimulated the first example of comprehensive Federal education legislation, when in 1958 Congress passed the National Defense Education Act (NDEA) in response to the Soviet launch of Sputnik.
- To help ensure that highly trained individuals would be available to help America compete with the Soviet Union in scientific and technical fields, the NDEA included support for loans to college students, the improvement of science, mathematics, and foreign language instruction in elementary and secondary schools, graduate fellowships, foreign language and area studies, and vocational-technical training.

# Civil Rights & Title IX

The anti-poverty and civil rights laws of the 1960s and 1970s brought about a dramatic emergence of the Department's equal access mission. The passage of laws such as Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973 which prohibited discrimination based on race, sex, and disability, respectively made civil rights enforcement a fundamental and long-lasting focus of the Department of Education.



# Title I

In 1965, the Elementary and Secondary Education Act launched a comprehensive set of programs, including the Title I program of Federal aid to disadvantaged children to address the problems of poor urban and rural areas. And in that same year, the Higher Education Act authorized assistance for postsecondary education, including financial aid programs for needy college students.

# Restructuring

The U.S. Department of Education as we know it was *established* in 1979, as a Cabinet-level department of the federal government responsible for overseeing policies related to education and ensuring equal access to education for all Americans.

The modern U.S. Department of Education was *created* on May 4, 1980, under President Jimmy Carter, when the Department of Health, Education, and Welfare was split into two separate departments:

- the Department of Education and
- the Department of Health and Human Services.

This restructuring aimed to give education more focused attention at the federal level.

# The Early Years

- In its early years, the Department's focus was primarily on administering federal financial aid programs for students, conducting educational research, and enforcing federal laws prohibiting discrimination in education. It also provided guidance and support to state and local education agencies.
- Over the years, the Department of Education has expanded its role and responsibilities. It has been involved in initiatives such as promoting educational equity, developing and implementing national education standards, providing funding for special education programs, supporting vocational education, and administering student loan programs.

# Key Legislation

Several key pieces of legislation have shaped the Department's work and priorities. These include:

- the Elementary and Secondary Education Act (ESEA),
- the Individuals with Disabilities Education Act (IDEA),
- the Higher Education Act (HEA), and
- the No Child Left Behind Act (NCLB-George W. Bush), which was later replaced by
- the Every Student Succeeds Act (ESSA-Obama).

# Challenges & Controversy

The Department of Education (DOE) has faced criticism and controversy over the years. Some critics argue that it has overreached its authority into areas traditionally under state and local control, while others have raised concerns about the effectiveness of federal education policies and programs.

- The Republican party has sought to abolish the Department of Education as an inappropriate intrusion into state, local and family affairs.
- President Reagan made a campaign pledge to eliminate it, but it received little Congressional support, so he withdrew.
- A Newt Gingrich-led "revolution" in 1994 sought to abolish to, "end federal meddling in our schools, and promote family choice at all levels of learning.'
- In 1996 the GOP stated, "The Federal government has no constitutional authority to be involved in school curricula or to control jobs in the market-place. This is why we will abolish the Department of Education."
- In 2000, the Republican Liberty Caucus passed a resolution to abolish the Department of Education.



# Current Political Appetite?

- Former President Trump sought to slash the DOE Budget during his presidency, and combine 29 Programs Into a Block Grant, however, none of [the 29 programs he sought to eliminate](#) funding for were actually axed.
- Trump repeatedly tried to reduce the DOE budget, averaging 11-14% for proposed cuts, but Congress ended up increasing funding during his presidency.
- Former Presidential Candidate Ron DeSantis said he would get rid of the Department of Education and nationalized curriculum to, “get that weight off the backs of state and local governments” and citing more parental choice.

Could the president cut DOE budgets or dismantle it? It could depend upon Congress.

# Recent Years

In recent years, the Department of Education has been involved in efforts to address issues such as school safety, student loan debt, college affordability, and the achievement gap. It has also played a role in responding to the COVID-19 pandemic, providing guidance and funding to help schools and colleges navigate the challenges posed by the crisis.



# ED's Mission

ED's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

**ED's 4,400 employees and budget are dedicated to:**

- Establishing policies on federal financial aid for education, and distributing as well as monitoring those funds.
- Collecting data on America's schools and disseminating research.
- Focusing national attention on key educational issues.
- Prohibiting discrimination and ensuring equal access to education.



*Our mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*

# ED's Initiatives



U.S. Department of Education

- [Digital Government Strategy](#)
- [Early Learning](#)
- [ED Data Express](#)
- [Infrastructure and Sustainability](#)
- [Homeless Students](#)
- [Keeping the Promise](#)
- [Military Families and Veterans](#)
- [Rural Education](#)
- [White House Initiatives](#)

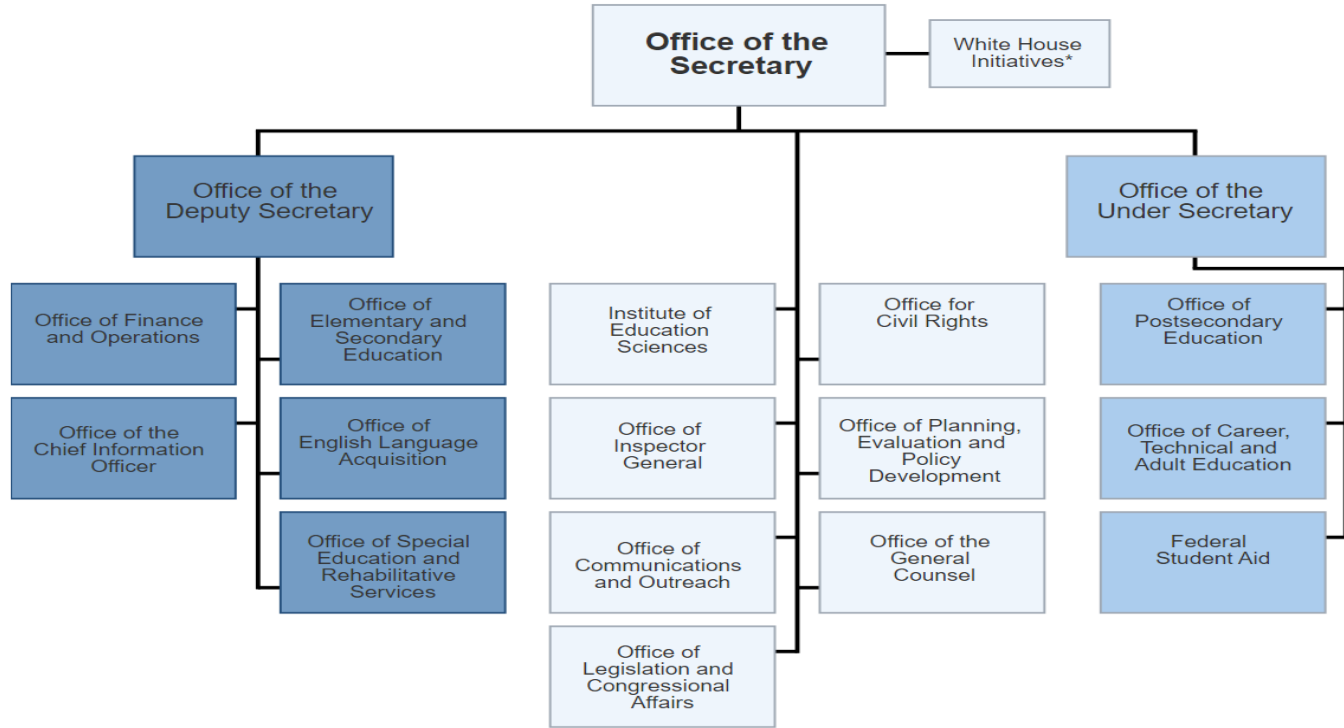
The U.S., the federal role in education is limited. Because of the Tenth Amendment, most education policy is decided at the state and local levels. So, if you have a question about a policy or issue, you may want to check with the [relevant organization in your state or school district](#).

# ED's Role

Education is primarily a State and local responsibility in the United States. It is States and communities, as well as public and private organizations of all kinds, that establish schools and colleges, develop curricula, and determine requirements for enrollment and graduation. The structure of education finance in America reflects this predominant State and local role.

The Federal contribution to elementary and secondary education is about 8 percent, which includes funds not only from the Department of Education (ED) but also from other Federal agencies, such as the Department of Health and Human Services' Head Start program and the Department of Agriculture's School Lunch program.

# Structure



# Hot Topics, News, and Legislation

# The U.S. Department of Education

## – Budgets & History

- The Department's budget experienced rapid expansion under President Clinton, and George W. Bush. During George W. Bush's tenure, K-12 appropriations peaked at \$60.3 billion real dollars in FY 2006, attributed to No Child Left Behind (NCLB).
- K-12 funding dropped by 10% for FY 2007, and continued to decrease due to the Great Recession, cumulatively adding up to a 23% decline by 2013, from the 2006 peak.

[Source: https://www.brookings.edu/articles/the-department-of-educations-budget-tug-of-war-congress-vs-presidents/](https://www.brookings.edu/articles/the-department-of-educations-budget-tug-of-war-congress-vs-presidents/)



# Federal 2024 Pending Education Budgets - What's the political appetite?

- The U.S. House and Senate are currently drafting legislation and appropriations.
- Funding for “ED” will expire on March 8<sup>th</sup>.
- There are reports that overall funding for the U.S. Departments of Labor, Health and Human Services, and Education appropriations account will be less than the FY 2023 budget, however it is unknown which programs or how much for each.



# How Do These CR's Affect My Budget?

- Delayed federal budgeting delays the apportionment to States
- States (SEAs) won't have a firm number to advise LEAs on estimates for budgeting
- States (SEAs) will have less time to calculate LEA allocations
- LEAs won't have estimates as early for their budgets

## What can we do?

- Review LEA enrollment, low-income rates, and other factors that are used for federal formula driven allocations.
- Ask questions like-Did my LEA enrollment drop, increase?



# How Do We Budget federal funds if we Don't Know How Much Federal Funding We Will Get?

- Consider a baseline budget – similar to last year.
- OR – Budget conservatively, 10-15% less.
- Estimate your expenditures through June to include carryover.
- You should know more prior to adopting budgets!
- Don't forget that ESSER III Ends 9/30/2024.
- Will you spend by June 30<sup>th</sup> or need to budget some for next year?



# National Education Funding News Recap

- In June 2023, President Joe Biden signed into law the Fiscal Responsibility Act (FRA) to suspend the debt limit and avoid a government default.
- The deal created budget caps for 2024 and 2025.
- Congress did not settle on or approve budgets prior to October 1 (when the new federal fiscal year begins).
- The government instead passed three separate stop-gap bill/continuing resolutions.
- The 3rd continuing resolution expires soon, with about 20 percent of the government set to run out of funding March 1 and 80 percent on March 8.

# March Deadlines & Reality

- If Congress can meet the government funding deadline of March 1 and March 8, it would mean that federal agencies will learn funding amounts for FY24 programs!
- If Congress cannot meet the funding deadline, they may adopt another continuing resolution.





# Local Education News

- State Funding Formula Modernization
- Access to funding lost by enrollment to ADA change
- School vouchers or education savings accounts or as Tax Credits? HB447
- Libraries HB384
- Charter School overhaul HB386 ([Accelerating Public Charter Schools Act](#))
- Blaine Amendment challenge House Joint Resolution 1
- Arming Teachers HB415
- School Facilities Funding HB521
- Bullying Reporting HB 539
- Internet Age Verification HB 498
- Opportunity Scholarship HB 500

**What are you watching?**



# PD– in 15: Managing Risk & Internal Controls

# What Are Internal Controls?

Internal controls are processes and procedures designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance.

**General Standards for Internal Control:** Section 200.303 outlines general standards for internal control, emphasizing the importance of establishing and maintaining effective internal control over federal award programs to ensure compliance with federal laws and regulations.



# Why Do We Have to Have Internal Controls?

2 CFR 200 emphasizes the importance of effective internal controls in managing federal awards to ensure compliance, mitigate risks, and achieve program objectives. Recipients of federal funds are expected to establish and maintain robust internal control systems in accordance with the guidelines outlined in the regulation.

LEAs must have **WRITTEN PROCEDURES REGARDING INTERNAL CONTROLS**

Principle 10: Design Control Activities and Principle 12: Implement Control Activities (GAO "Standards for Internal Control in the Federal Government" aka Green Book)



# Assessing Risk & Internal Controls Design

**Effective Internal Control Systems:** Section 200.303(b) describes characteristics of effective internal control systems, including clear organizational structure, documented policies and procedures, **segregation of duties**, monitoring activities, and timely corrective actions.

**Risk Assessment:** Section 200.303(c) emphasizes the importance of risk assessment in *designing and implementing internal controls*. Recipients of federal awards are required to assess risks and take appropriate measures to mitigate those risks. (DON'T FORGET CYBER SECURITY – FERPA & FISCAL RECORD PROTECTION!)

# Does Anyone Check for This?



**YES! The State Education Agency monitors federal programming for Internal Controls, as well as LEA CPA Auditors, and even Federal Auditors**

**Documentation and Monitoring:** Section 200.303(d) requires documentation of internal control systems and ongoing monitoring to ensure effectiveness. Recipients should maintain documentation of policies, procedures, and internal control activities.

**Remediation of Weaknesses:** Section 200.303(g) discusses the requirement for recipients to promptly address and remediate any weaknesses identified in their internal control systems.

# Segregation of Duties

**Segregation of Duties:** Section 200.303(e) highlights the importance of segregating duties to prevent conflicts of interest and *reduce the risk of errors or fraud*. It's crucial to assign responsibilities in a way that no single individual has control over all aspects of a transaction.

**Internal Control Review and Testing:** Section 200.303(f) mentions the requirement for recipients to conduct periodic reviews and testing of internal controls to ensure compliance with federal requirements.



# Headlines from Office of Inspector General (OIG) Fraud Team

Former Hulbert Public Schools Treasurer Pleads Guilty To Theft Of Federal Funds

Former Long Island School Official Pleads Guilty in Kickback Scheme

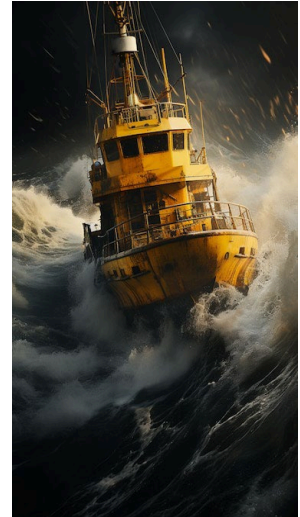
**Former Charter School Board President Sentenced to 40 Months in Prison for Embezzlement and Wire Fraud**

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School Employee Sentenced to Prison for Stealing Over \$130,000 From Barnstead and Hampton School Districts

# Why are My Internal Controls and Budgeting Being Emphasized?

- With the perfect storm of federal funding such as American Rescue Plan funding and ESSER coming to an end, and a predicted zero growth if not slight dip in existing “stable” federal funding streams such as Title I, or IDEA, etc., BUDGETS WILL BE AFFECTED.
- When less funding is available (federal and state), YOU MAY NEED CUTS
- CUTS to anything prompts scrutiny
- SCRUTINY can become accusatory, so BE READY to address questions and concerns



# What's On Your Mind? Questions? Thoughts?



# Contact Us! Special Education Contacts



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## ALTERNATE ASSESSMENT, LOW INCIDENCE DISABILITIES & MEDICAID

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## CONTRACTS, GRANT REIMBURSEMENT & FISCAL

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## FUNDING & ACCOUNTABILITY COORDINATOR

**Lisa Pofelski-Rosa**

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**Thank You and  
Stay Super!**



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