



# Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



***Idaho State Department of Education***

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

# Agenda Sept. 21st, 2023



- Congratulations, Celebrations and Shout Outs
- What's on your radar?
- Recap from August 2023 FFGCoP
- The Final Countdown – Grants Ending 9/30/2023
- PD in 15 – Obligation Period EDGAR 34 CFR PART 76.707
- Effective Communication Strategy
- The Audits Are Coming! 2 CFR 200.514 Scope of Audit
- Introducing Quick Guide Resources #1 For Federal Grant Management
- Upcoming Trainings: ESEA & IDEA Fall Conference in Coeur d'Alene



# Congratulations, Celebrations and Shout Outs



- Congratulations to– Teton Elementary School, Fremont County Joint District # 215. The National Blue Ribbon Recognition is a prestigious award that recognizes schools for their outstanding performance or progress in closing achievement gaps. It serves as a symbol of excellence and a model for other schools to follow.
- Celebrations – In August, many schools were able to pass bonds & levies related to funding building repairs, security enhancements and computers.
- Do you have a shout out or celebration to share?



# Announcing Pathways to Partnerships



- The U.S. Department of Education’s [Rehabilitation Services Administration](#) (RSA) announced today it will fund 20 model demonstration projects focused on improving economic self-sufficiency for children and youth with disabilities by creating systemic approaches to enhance post-school outcomes.
- The nearly \$199 million in funding for the [Pathways to Partnerships](#) innovative model demonstration project supports collaborative partnerships between state vocational rehabilitation agencies, state and local educational agencies, and federally funded centers for independent living to help individuals with disabilities seamlessly transition to life after high school, preparing them for independent living, competitive integrated employment and community integration. Pathways to Partnerships is the largest discretionary grant ever administered by RSA.

# Celebrate your own victories

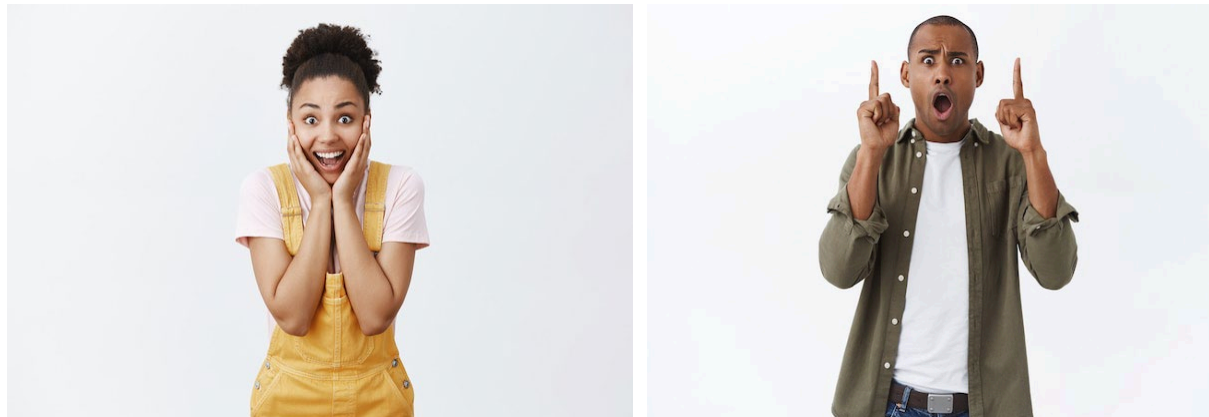


- What's one victory or celebration you have experienced lately?
- Closed out prior fiscal year?
- Made it through audit?
- Enhanced community participation at parent night?
- Closer to filling all the positions you posted?

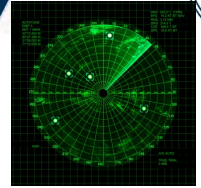
# \$9.79 Million for Idaho



- Pathways to Partnerships, part of the [Disability Innovation Fund](#) program aimed at increasing for youth and other individuals with disabilities, serves as a step to improving economic self-sufficiency and decreasing the [unemployment disparity](#) between youth without disabilities and youth with disabilities.
- Idaho was just awarded close to \$10 million for this program to spend over five years.



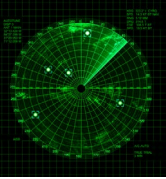
# What's On Your Radar? Sept. 2023



## [Link to Data Acquisition Calendar](#)

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
09/01/23	ISEE Data Submission - Summer Alternative 2023	Districts & Charters	State Law IC 33-1002C	Submission for data collecting period 5/22/23 - 8/25/23. SDE approved alternative summer school programs including JDC. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Branwyn Phillips (208) 332-6875 Staffing Data Specialist
09/01/23	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Pupil transportation costs and related data for the prior school year.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	N/A
09/01/23	Special Education Timeline Compliance Notifications	Districts & Charters	Federal Regulations 34 CFR § 300.301 and 20 U.S.C. §1412(a)(9)	The SDE issues notifications of noncompliance for Special Education Indicator 11 - Child Find (60-day timeline) and Indicator 12 - Early Childhood Transition based on prior year data.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator
09/15/23	Title I-C Migrant, Annual Data Collection	Title 1-C Funded Districts	Federal Law ESSA	Required of all Migrant districts. Annual Data Collection, Re-Interview Summary, MPO Evaluation, All Services, Fidelity of Strategy Implementation (FSI) report.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator	N/A
09/20/23	School District Facilities Fund Report	Districts Only	State Law IC 33-911(5)	Districts must report how these funds were used.	Public School Finance	Morgan Phillips (208) 332-6840 Program Information Coordinator	Tania Goretoy (208) 332-6841 Program Information Coordinator
09/29/23	Title I-A Annual Performance Report	Districts & Charters	OESE Consolidated State Performance Report	Required for all Title I LEAs - Districts with Neglected Set-Asides report the number served with these funds by grade level in the Title IA ARP	Federal Programs	Stacie Rekow (208) 332-6891 Title I-A & IV-A Coordinator	N/A
09/30/23	School Lunch Match Report (FICA)	Districts & Charters	State Law IC 33-1015 & IC 33-120	Required for state and federal reporting. State matching funds to operate the National School Lunch are the FICA payments for school lunch employees.	Accounting	Katie Trondson (208) 332-6858 Financial Specialist, Senior	N/A
09/30/23	Literacy Intervention Expenditure Report	Districts & Charters	State Law IC 33-1002 (r), IC 33-1807	Literacy Intervention Program Expenditure Report	Content & Curriculum	Meghan Wonderlich (208) 332-6876 Director	N/A
09/30/23	ISAT Remediation Expenditure Report	Districts & Charters	Appropriation Language	ISAT Remediation Program Expenditure Report	Content & Curriculum	Meghan Wonderlich (208) 332-6876 Director	N/A
09/30/23	Title I-D Neglected and Delinquent Programs - Evaluation	Districts & Charters	Federal Law ESEA Part D, Subpart 3, Sec. 1431	Required accountability/data collection for federal reporting. Evaluation opens July 1 and is completed in the online Title ID Evaluation <a href="https://apps.sde.idaho.gov/NeglectedAndDelinquent/Year/26/Home/Home">https://apps.sde.idaho.gov/NeglectedAndDelinquent/Year/26/Home/Home</a>	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator	N/A
09/30/23	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Reimbursement claim due	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	N/A

# What's Coming Up In October?



DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
10/01/23	Start of verification	Districts & Charters	Federal Regulations 7 CFR 245	Count applications that are approved for free or reduced-price meals and determine how many need to be pulled to verify; submit to confirming official to ensure the original determination was made correctly; send letter(s) to the applicants, requesting back up documentation to support the free or reduced-priced eligibility status.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	N/A
10/01/23	EHCY McKinney-Vento/Homeless Sub-Grant Evaluation	Subgrantees	Federal Law 42 USC Ch. 119 Sec. 11432(f)(3)	Required for those who were awarded 3 yr. grants. This is completed in the McKinney-Vento/Homeless Education Application/Evaluation online tool. <a href="https://apps.sde.idaho.gov/HomelessSubGrant/Home/Home">https://apps.sde.idaho.gov/HomelessSubGrant/Home/Home</a>	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator	N/A
10/15/23	Final Income Count and Enrollment Numbers for New and Significantly Expanded Charter	Charters & LEAs	34 CFR 76.787	Used to calculate federal grant final allocations.	Federal Programs	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Specialist	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal
10/15/23	Special Education Policies and Procedures Adoption Form	New Charters & LEAs	Federal Regulations IDEA PL 108-446	Required for IDEA Part B fund eligibility.	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	N/A
10/16/23	ISEE Coding for Immigrant Students	Districts & Charters	EDGAR 34 CFR 76.731	District must code immigrant students based on the Federal definition for immigrant students. See <a href="https://boardofed.idaho.gov/k-12-education/isee-idaho-system-for-educational-excellence">https://boardofed.idaho.gov/k-12-education/isee-idaho-system-for-educational-excellence</a>	Federal Programs	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Maria Puga (208) 332-6905 ELP/Title III Coordinator
10/17/23	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 9/30/22	Districts & Charters	42 USC Sec. 11432(f)(1) & (3)	Districts/charters must code qualifying Homeless students and Unaccompanied Homeless youth based on the Federal McKinney-Vento definition for newly enrolled or returning students in their student information systems and reported via ISEE. 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	N/A
10/31/23	Verification, part 2	Districts & Charters	Federal Regulations 7 CFR 245	Count number of students approved for free or reduced-priced meals by category type; run Direct Certification to get the number of students eligible for SNAP benefits as of the last operating day in October.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	N/A
10/31/23	School Improvement Plan	Districts & Charters	ESEA Sec. 1111(4)(D)(I) & Sec. 1003(b)(1)(A)	Schoolwide Improvement Plans (SWIP) are required of all schools that are identified as Comprehensive Support and Improvement for Underperforming Schools (CSI-UP) and Comprehensive Support and Improvement Graduation (CSI Grad) annually.	Federal Programs	Patty Dalrymple (208) 332-6917 Continuous School Improvement Coordinator	N/A



# Certification of Economically Disadvantaged - New and Expanded Charters



- Any Charters that were new in fall 2023, or qualified under significant expansion and submitted documentation in March 2023, you will need to submit the final fall numbers by October 18<sup>th</sup>, 2023.
- Look for an email soon to fill out your fall actual enrollment and low-income numbers.



# Recapping August 2023

- 2CFR200 Definitions
- Uniform Grant Guidance Cost Principles 101
- Allowable vs. Unallowable Costs Under ESEA, IDEA and the UGG
- Migrant Ed Specific Use of Funds
- UGG Definitions



[FFGCoP August 2023 Recording](#)

[FFGCoP August 2023 PDF](#)

# Subpart A —Acronyms and Definitions



- 2 CFR 200.1 Subpart A - Acronyms and Definitions



## Code of Federal Regulations

A point in time eCFR system



### Title 2



Displaying title 2, up to date as of 8/14/2023. Title 2 was last amended 3/01/2023.

[view historical versions](#)

Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)



[Title 2](#) / [Subtitle A](#) / [Chapter II](#) / [Part 200](#) / [Subpart A](#) / [Acronyms](#) / [§ 200.1](#)

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#### ECFR CONTENT



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Details

#### § 200.1 Definitions.

These are the definitions for terms used in this part. Different definitions may be found in Federal statutes or regulations that apply more specifically to particular programs or activities. These definitions could be supplemented by additional instructional information provided in governmentwide standard information collections. For purposes of this part, the following definitions apply:

# Making Sense of it All



Learning federal terminology is important to fully understand fiscal and programmatic intention and rules.

**Corrective action** means action taken by the auditee that:

- (1) Corrects identified deficiencies;
- (2) Produces recommended improvements; or
- (3) Demonstrates that audit findings are either invalid or do not warrant auditee action.

**Cost allocation plan** means central service cost allocation plan or public assistance cost allocation plan.

**Cost objective** means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in [subpart E of this part](#). See also the definitions of *final cost objective* and *intermediate cost objective* in this section.

**Cost sharing or matching** means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute). See also [§ 200.306](#).

**Cross-cutting audit finding** means an audit finding where the same underlying condition or issue affects all Federal awards (including Federal awards of more than one Federal awarding agency or pass-through entity).

**Disallowed costs** means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.

- **§ 200.405 Allocable costs**

(a) A cost is allocable to a particular Federal award or other cost objective **if the goods or services involved are chargeable or assignable to that Federal award or cost objective** in accordance with relative benefits received. This standard is met if the cost:

- (1) **Is incurred specifically for the Federal award;**
- (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) **Is necessary to the overall operation** of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

## § 200.403 Factors affecting allowability of costs.

- Be necessary, reasonable, and allocable
- Comply with the cost principles and federal award
- Be consistent with policies and procedures applying uniformly to federal and non-Federal activities and costs
- Be consistently treated as either **direct or indirect costs**
- Be determined in accordance with **GAAP**
- **Not be included or used to meet cost sharing / match requirements**
- Be **adequately documented**
- Incurred during the **approved budget period**

# Necessary & Reasonable Costs



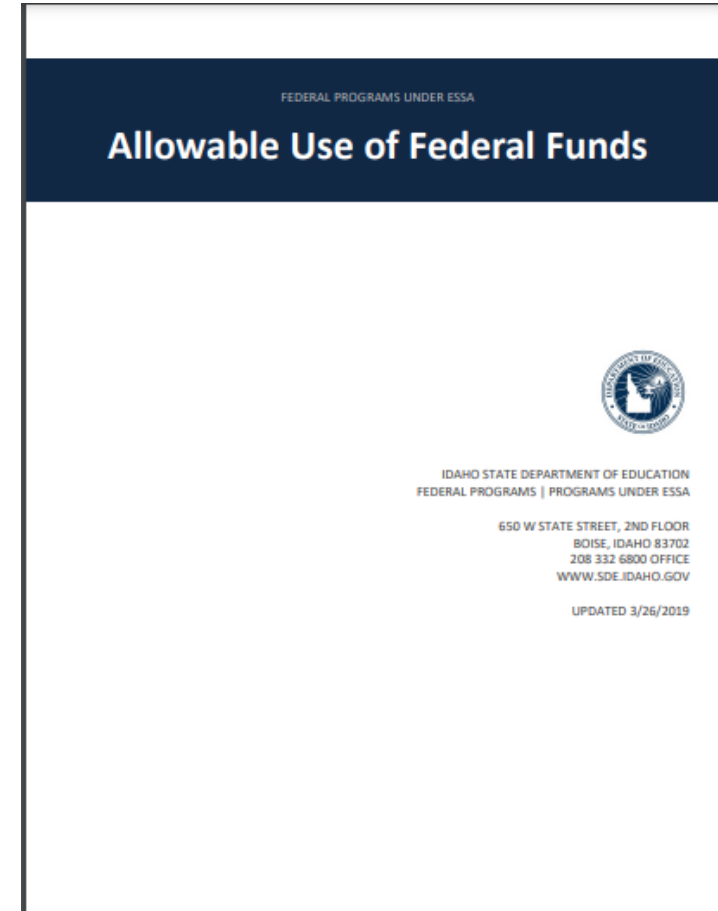
## § 200.404 Reasonable costs.

- A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a **prudent person under the circumstances** prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:
  - (a) Whether the cost is of a type generally recognized **as ordinary and necessary for the operation** of the non-Federal entity or the proper and efficient performance of the Federal award.
  - (b) The restraints or requirements imposed by such factors as: **sound business practices**; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

# Migrant Allowable Activities



- Use the Use of Federal Funds document at:  
<https://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Federal-Programs-Allowable-Use-of-Funds.pdf>







# The Final Countdown Pandemic Funding Ending Soon



# Grants Ending 9/30/2023



- SPED ARP IDEA Part B School aged
- SPED ARP IDEA Part B Preschool
- SPED Recruit, Hire, Retain
- SPED Indicator 14
- SPED Restraint & Seclusion Round 1
- SPED 2021 Regular Year IDEA School Aged and Preschool Grants
- ESSER II CRRSA
- 2020-2023 ESEA Title Grants



# Recruit, Hire, Retain SPED Grants



- Competitive Grants to support the efforts to recruit, hire, or retain Special Education staff.
- Period of Performance: 8/1/22 - 9/30/23
- Use Fund 257, with a project code



# Indicator 14 Grants



- Indicator 14 Post School Outcomes Grant for participation in the Special Education Indicator 14 Surveys
- Minimum award = \$250
- Award amount per completed survey = \$25
- Use Fund 257, with a project code
- Spend on anything allowable under IDEA Part B

# ARP IDEA Part B Grants



- ARP IDEA Part B is in fund 259. Use appropriate function/program
- Period of Performance 7/1/2021-9/30/2023
- Allowable costs: Anything allowable under the regular provisions of IDEA Part B
- Supplement not supplant DOES APPLY
- Fact sheet: <https://www2.ed.gov/policy/speced/leg/arp/arp-idea-fact-sheet.pdf>
- UEI/CFDA:

ARP IDEA Part B Section 611 - School Age: **84.027X**

ARP IDEA Part B Section 619 - Preschool Age: **84.173X**

# ARP IDEA Part B Revenue Coding



## ARP IDEA Part B Fund and Revenue Codes:

Use the same revenue code identifier 445600 for both 611 and 619 funds, (identified in the Idaho Dept. of Ed. Chart of Accounts) but separate for your School Age, vs. Preschool Reimbursements using another element of account code within your accounting system. You must tie out to the GRA.

Example:

259-445600-01... School Age 611 funds

259-445600-02... Preschool 619 funds

# ARPA IDEA Part B Expenditure Coding



## ARPA IDEA Part B Fund and Expenditure Codes:

Use the same method of coding that you would for the Regular Year IDEA Part B expenditures, by function and object.

Example:

259-521...object... School Age 611 expenditures

259-522...object... Preschool 619 expenditures

# Restraint & Seclusion Grants Round 1



- In 2023 the Idaho Legislature passed bills addressing Restraint and Seclusion in Idaho schools. [Idaho House Bill 281](#) provides definitions for topics related to managing severe classroom behavior, outlines the use and prohibition for use of restraint, seclusion, and corporal punishment, outlines required staff training, and outlines requirements for the adoption of board policy related to restraint and seclusion.
- This grant application provides funding to support the needs of each LEA to begin implementation in adherence to HB281.
- Period of Performance: 4/1/2023-9/30/2023.
- Use Fund **265 SPED Mini-Grants**, SPED function/program codes
- Funds should be used towards the cost of training staff.



# Restraint & Seclusion Round 2



- Expect an email next week to apply for round 2 grants to assist in implementing HB281.





# Professional Development (PD) in 15: Obligation



# Obligation of Federal Funds



OBLIGATION OF FEDERAL FUNDS (EDGAR 34 CFR PART 76.707)  
IT IS IMPORTANT TO UNDERSTAND THAT OBLIGATED DOESN'T  
NECESSARILY MEAN "SPENT".

- Obligation occurs when the agency or an LEA has entered into a *binding commitment to pay out money*, such as entering into a contract to pay for supplies or services.
- Obligations means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given budget period that will require payment by the grantee during the same or a future budget period.

# When Does an Obligation Occur?



## OBLIGATIONS

The point in time when an obligation occurs depends on the type of property or services for which the obligation is made. The following table illustrates when an obligation that is directly charged is considered to occur (i.e., to be made) for various kinds of property and services:

# Obligation Periods



If the obligation is for—

- (a) Acquisition of real or personal property
- (b) Personal services by an employee of the State or subgrantee
- (c) Personal services by a contractor who is not an employee of the State or subgrantee
- (d) Performance of work other than personal services
- (e) Public utility services
- (f) Travel
- (g) Rental of real or personal property
- (h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in [2 CFR part 200, Subpart E—Cost Principles](#)

The obligation is made—

- On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
- When the services are performed.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
- When the State or subgrantee receives the services.
- When the travel is taken.
- When the State or subgrantee uses the property.
- On the first day of the grant or subgrant performance period.

# Obligation vs Performance



Can total cost of a contract be obligated to a grant award even if some services will be performed after the period ends?

Possibly. An entire contract could be charged to the earlier period, even though services extend to the subsequent period.

Some grants have special provisions. Ask your grant manager for more details.



# Effective Internal Communication Strategy



# Mindset and Attitude



## Closing the Communication Gap between Fiscal & Program

- Change the image to become a partnership – Mindset and Attitude is everything!





# Communication and Engagement



- Invest in training each other (terminology, rules, timing)
- Communicate regularly about budgets and situational changes (delays on work to be performed such as contracts, changes in plans, Medicaid claim timing)
- Keep a meeting log, memo or minutes of what was discussed, next steps, expectations and deadlines
- Be engaged, responsive, and empowered!

# Communication facilitates cooperation



1. Transferring information from those who can figure out an optimal strategy to those who do not fully understand what strategy is optimal
2. Exchanging mutual commitment
3. Increase trust and expectations of others' behaviors
4. Add values to payoff structure
5. Reinforcement of prior normative values
6. Develop a group identity & relationships



# Challenges for Collaborative Managers



- Work with both autonomy and interdependence
- Share common goal and intertwining interests
- Work within a greater variety of groups and diversity
- Be participatory and authoritative
- Conceptualize the details and the big picture
- Balance advocacy and inquiry

# Earn Respect and Build Trust



Working together can yield respect and build trust in each other over time.

Respect is earned.  
Honesty is appreciated.  
Trust is gained.  
Loyalty is returned.

*- Unknown*



# What Communication Strategy Works For You?



- How do you effectively communicate with staff, across departments or schools?
- Does your LEA (district/charter) favor any specific internal strategy?
- What are some ways you can enhance your communication with others? Technology, face to face meetings?



# The Audits Are Coming!

Did your LEA require a Single Audit?



# Single Audit?



## Did your pandemic funding put you in a single audit threshold?

- Under 2 C.F.R. § 200.501(a), a non - Federal entity (LEA) that expends \$750,000 or more during the non -Federal entity 's fiscal year in Federal awards must have *a single or program-specific audit conducted for that year* in accordance with the Uniform Guidance provisions.
- Under 2 C.F.R. § 200.501(b), a non - Federal entity (LEA) that expends \$750,000 or more during the non -Federal entity 's fiscal year in Federal awards *must have a single audit conducted in accordance with the scope of the audit requirements* in § 200.514 except when it elects to have a program - specific audit conducted in accordance with 2 C.F.R. § 200.501(c).



## § 200.514 Scope of audit.

- (a) **General.** The audit must be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The audit **must cover the entire operations of the auditee**, or, at the option of the auditee, such audit must include a series of audits that cover departments, agencies, and other organizational units that expended or otherwise administered Federal awards during such audit period, provided that each such audit must encompass the financial statements and schedule of expenditures of Federal awards for each such department, agency, and other organizational unit, which must be considered to be a non-Federal entity.
- The financial statements and schedule of expenditures of Federal awards (SEFA) must be for the same audit period.





- (b) ***Financial statements.*** The auditor must determine whether the financial statements of the auditee are presented fairly in all material respects in accordance with generally accepted accounting principles (GAAP).
- The auditor must also determine whether the schedule of expenditures of Federal awards (SEFA) is stated fairly in all material respects in relation to the auditee's financial statements as a whole.



- (c) ***Internal control.***
- (1) The compliance supplement provides guidance on internal controls over Federal programs based upon the guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States and the Internal Control—Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (2) In addition to the requirements of Generally Accepted Government Auditing Standards (GAGAS- the yellow book), the auditor must perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs.

- (d) ***Compliance.***
- (1) In addition to the requirements of GAGAS, the auditor must determine *whether the auditee has complied with Federal statutes, regulations, and the terms and conditions of Federal awards* that may have a direct and material effect on each of its major programs.
- (2) The principal compliance requirements applicable to most Federal programs and the compliance requirements of the largest Federal programs are included in the compliance supplement.

# Internal Control & Noncompliance



- (3) For the compliance requirements related to Federal programs contained in the compliance supplement, an audit of these compliance requirements will meet the requirements of this part.
- (4) When internal control over some or all of the compliance requirements for a major program *are likely to be ineffective in preventing or detecting noncompliance*, the planning and performing of testing described in [paragraph \(c\)\(3\)](#) of this section are not required for those compliance requirements. However, the auditor must report a significant deficiency or material weakness in accordance with [§ 200.516](#), and assess the related control risk.

# Audit Follow-Up & Data Collection



- (e) ***Audit follow-up.*** The auditor must follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with [§ 200.511\(b\)](#), and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding. The auditor must perform audit follow-up procedures regardless of whether a prior audit finding relates to a major program in the current year.
- (f) ***Data collection form.*** As required in [§ 200.512\(b\)\(3\)](#), the auditor must complete and sign specified sections of the data collection form.

# Audit Advice?



- Communicate with staff early (program & fiscal)
- Develop a game plan (may include Superintendent or others that may be interviewed?)



# Enhance Audit Outcomes



- Organize documentation for sampling (avoid last minute lost docs)
- Appoint team members to work together for enhanced performance and accountability
- Believe in your staff & present your best



# Compliance Supplement



- Don't forget the Compliance Supplement!
- It's your cheat sheet to know what the auditors will be looking for – for each major program.







# More Resources & Upcoming Training Opportunities



# Introducing Grant Management Quick Guides



- Quick reference to code
- Overview of process
- Hits on important facts
- Highlights exceptions



## FISCAL GUIDANCE QUICK GUIDE

### GENERAL GUIDANCE

Under 2 CFR 300.202(i) The IDEA excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability. Under the Uniform Grant Guidance, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. The Office of Special Education guidance states that food purchases such as candy/snacks for students are not allowed unless they are tied to an individual IEP.

### General Food Purchasing Guidance with Federal Funds

Any food-related expense (including meals, snacks, light refreshments, etc.) charged to a federal award must satisfy BOTH criteria below:

1. Fit into one of the five Uniform Grant Guidance (UGG) as described in 2 CFR 200, direct cost categories or one of the two other circumstances listed below (and apply under a specific use of funds by grant, such as IDEA Part B, Migrant Education, etc.):

a. DIRECT COST CATEGORIES:

- Participant Support
- Travel
- Entertainment
- Lobbying
- Conference

b. OTHER CIRCUMSTANCES: If a cost doesn't fit into one of the above five direct cost categories the food-related expense must:

- Be fundamental to the project and crucial, necessary and indispensable for carrying out the scope of work, or
- Be specifically approved in writing by the Fiscal Accountability Office in response to a written prior approval request that was reviewed, approved and submitted to the SDE Funding and Accountability Coordinator.

# Upcoming SDE Training Opportunities



- ESEA & IDEA Fall Workshop's
- September 25<sup>th</sup>-26<sup>th</sup>, Best Western Plus Coeur d'Alene Inn



**ESEA & IDEA**

Federal Programs Directors Meeting

# Making A Difference



- Your time and energy doesn't go unnoticed!
- Thank you for your efforts, dedication, and investment in students!



# Stay Focused, Stay Super!



# Thank You



# Reach Out to the SDE – Federal Programs



## Staff Federal Programs

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# Thank you for attending FFGCoP! Leading with courage, strategy, and confidence!



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