



**IDEA FISCAL MONITORING AND SUPPORT ACTIVITIES 2011-2012**  
**QUICK REFERENCE DOCUMENT**  
**ARRA/Fiscal Priority Team**

This Quick Reference Document is being distributed by the Regional Resource Center Program ARRA/Fiscal Priority Team to provide RRCP state liaisons and other TA providers with a summary of critical fiscal monitoring and support activities they may be involved in during calendar years 2011 and 2012.

Like other documents in the developing ARRA/Fiscal Priority Team’s Quick Reference Document series, this guide to current IDEA fiscal activities is intended as a “first-stop” for TA providers in investigating fiscal questions on behalf of their states. It is intentionally brief and is not intended to provide comprehensive guidance on fiscal monitoring or TA activities. It is also not designed or intended for general public distribution. For additional clarification or detail, TA providers are encouraged to contact the member of the ARRA/Fiscal Priority Team in their respective RRCP region or the ARRA/Fiscal Convener for additional information and resources (see complete contact information for the Team at the end of the document).

Special thanks and primary credit for this work are attributable to the Southeast Regional Resource Center (SERRC) and SERRC State Liaison and ARRA/Fiscal Priority Team member Virginia Beridon. Secondary review and edits were completed by the Priority Team.





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PURPOSE OF IDEA FISCAL ACTIVITY	HOW DONE	BY WHOM	DOCUMENTS USED	NOTES
<p>Accountability for America Recovery and Reinvestment Act (ARRA) IDEA funds.</p> <p>(Applicable to all SEAs/LAs that received ARRA IDEA funds, whether or not they received or are receiving a Verification Visit).</p>	<p>- ARRA Monitoring Inventory (AMI) completed by OSEP – <u>NOT</u> State Education Agency (SEA)/Lead Agency (LA)</p> <p>- OSEP issues letter that describes the results of the review</p>	<p>OSEP Recovery Act Facilitator (RAF)</p>	<ol style="list-style-type: none"> <li>1. ARRA section 1512 Reports</li> <li>2. ARRA Desk Review</li> <li>3. AMI – Part B</li> <li>4. AMI – Part C</li> <li>5. Office of Inspector General (OIG)/Government Accountability Office (GAO) audits</li> <li>6. A-133 audits</li> <li>7. Verification Visit letters</li> <li>8. Other State documents</li> </ol>	<p>- OSEP monitoring ARRA IDEA implementation since 2009 via 1512 reports and desk reviews</p> <p>- Began using AMI* in addition to desk audits in November 2010</p> <p>- Audit issues may surface during AMI</p> <p>- All AMIs to be completed by December 2011</p> <p>- See OSEP Memo 11 – 06 for additional information</p>

\*OSEP gathers information for AMI in various ways:

1. State web sites, information collected during verification or focused monitoring visits, info from ARRA desk reviews and ARRA OIG or A-133 audits.
2. Review of additional documentation requested by OSEP;
3. Phone interviews/conference calls; and/or
4. On-site visit



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Verify State fiscal systems for IDEA as part of SEA/LA Verification Visit	<ul style="list-style-type: none"> <li>- Series of pre-site calls organized around the CrEAG to identify issues to address during the Verification Visits</li> <li>- On-site interviews and document reviews</li> <li>- Review of documentation on States' web sites</li> </ul>	OSEP and State staff	<ol style="list-style-type: none"> <li>1. CrEAG – Part B</li> <li>2. CrEAG – Part C</li> <li>3. State documents</li> <li>4. A-133, OIG, GAO audit documents</li> <li>5. Previous Verification Visit letters</li> <li>6. SPP/APRs</li> <li>7. Dept. of Ed. Grants Management System (G5) reports</li> </ol>	Most recent (2011) versions of CrEAG documents for Part B and C listed on The Right IDEA
Fiscal TA requested by SEAs/LAs without Verification Visits	<ul style="list-style-type: none"> <li>- Conference calls</li> <li>- Provision of documents (e.g., letters, guidance, etc.)</li> <li>- Written responses to specific questions, etc.</li> </ul>	OSEP staff and/or TA providers (e.g., NECTAC, RRCs, etc.)	<ol style="list-style-type: none"> <li>1. Fiscal policy letters</li> <li>2. Guidance documents</li> <li>3. State documents</li> <li>4. Regulations</li> <li>5. A-133, OIG, GAO audit documents</li> </ol>	
Assist an SEA that has requested or is considering requesting a waiver of MFS	<ul style="list-style-type: none"> <li>- Conference calls</li> <li>- Referral to guidance on The Right IDEA</li> <li>- Review of previously granted/denied waivers</li> <li>- Review of State-submitted documentation</li> </ul>	OSEP Associate Division Director (ADD), OSEP State Contact, Office of the General Counsel (OGC)	<ol style="list-style-type: none"> <li>1. State-submitted data</li> <li>2. Considerations for granting waivers</li> <li>3. Regulations</li> </ol>	<p>NOTE: 7 submitted and processed to date (Aug. 2011)</p> <p>Waivers granted or denied may affect determinations</p>



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Notify SEAs/LAs having large unexpended balances	- Conference calls	OSEP State Contact, State staff	<ol style="list-style-type: none"> <li>1. G5 reports</li> <li>2. State-provided data</li> </ol>	Does not affect determinations
Resolution of A-133, OIG or GAO audits	<ul style="list-style-type: none"> <li>- OSEP Audit Facilitator (AF) contacts State audit resolution staff</li> <li>- Conference call determines what is needed to resolve specific finding</li> <li>- AFs review submitted documentation and issue Program Determinations Letters (PDLs)</li> </ul>	OSEP Audit Facilitator, OSEP State Contact (as needed), State staff (fiscal and/or programs, as needed), OGC Staff	<ol style="list-style-type: none"> <li>1. Audit report</li> <li>2. Previous audit reports (if repeat findings)</li> <li>3. Previous PDLs (if repeat findings)</li> <li>4. State-submitted documentation</li> </ol>	Could be 611 and/or 619, Part C or even a joint finding with Office of Elementary and Secondary Education (OESE) or other Program Office (e.g. Office of Vocational and Adult Education (OVAE), Office of English Language Acquisition (OELA), etc.) – not just an IDEA finding



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