



Fiscal Questions and Answers

From Fiscal Webinar on 5/15/15

This document captures the questions and answers from the ESSU/Grants Fiscal Webinar held on May 15, 2015.

1. Per the OMB updates discussion in the webinar in which written procedures were referenced, do these written procedures mean that they must also be written policy?
You need to have written procedures; however, that does not make them policy. Written policies and written procedures should cover federal, state, and local funds. There is no need to have separate policies and procedures for federal funds (i.e. IDEA).
2. If our district finance department already has documented purchasing procedures can we use those or do we need to develop “new” IDEA specific procedures?
This will not be IDEA specific. This will be for all Federal Funds. There should not be different procedures for federal funds and state or local funds. If you already have procedures in place that is a great place to start. If you have documented purchasing procedures, they cover all funding sources. However, if the existing procedures are not in line with the new federal regulations, they will need to be revised to meet the updated requirements.
3. Are policies and procedures applicable to the IDEA narratives?
All policies and procedures must be followed when identifying objectives and activities in the Federal Application Narrative and requesting funds through the Federal Application Budget processes.
4. Our district has purchasing contracts for best prices, office supplies included. Is that acceptable?
If you have purchasing contracts, and you’ve checked to ensure that the company is not on the Excluded Parties list, you are fine. When not using a purchasing contract, you should “share the wealth” and purchase items from various vendors, as long as prices are reasonable.

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5. During the self-audit, you mentioned you would be providing best practice procedures/policies that districts might have developed already. Will this still be done?
We will be gathering information from AUs that rated themselves with 100% compliance and compiling information that can be shared with other AUs. If appropriate, we will look at pairing AUs up. We will contact CASE and CASBE for assistance also.
6. Can the department give us guidance in the form of a bulleted list of essential non-negotiable elements for each required policy? It seems too easy to write policies that are not in line with federal requirements.
We will be offering technical assistance to AUs in reviewing current financial policies and procedures. Although we will not write policies and procedures for you, we can assist by reviewing what you have. The regulations themselves will give you the elements required in your procedures.
7. Is the excluded parties issue related to contracts for services, or does that include supplies? Does this apply to contracted services for therapists?
Generally the requirement is referring to contracts, so it wouldn't include vendors that you're not contracting with. You still should not do business with a vendor who is disbarred or suspended. Checking the excluded parties list also applies to contracted services for therapists.
8. Can the Excess Cost calculation tool be put into the ESSU data system?
At this time, the file is too large to add as an attachment in the ESSU data system, but we are looking into options.
9. We do not charge many items to the school level (utilities, janitors, special service providers, etc.). What costs are supposed to be included in the elementary school calculation for excess cost?
Administrative costs will still need to be broken out into elementary and secondary. How this is done will need to be decided on an AU-by-AU basis.
10. With student outcomes included in our performance, many of us were not in the "meets requirements" category. Will the eligibility for the MOE reduction (adjustment §300.205) not be given or would it be "meets requirements" only on compliance?
The initial determinations which included the student outcomes measure did result in most AUs not meeting requirements. However, the final determinations were revised to measure only compliance, in which most AUs did meet requirements. Next year, when determinations come out, they will include student outcomes and will be used to determine eligibility for the reduction in MOE for an allocation increase.
11. If we had a drop of 60 students in the December 2014 report, does that decrease in enrollment impact MOE in 2014-15 or 2015-16?
The December 2014 count will be used to calculate per pupil expenditures in the MOE compliance check for FY 14-15. Additionally, the December 2014 pupil count will be used for the 2016-17 eligibility which looks back to the most recent year for which data is available.



12. Do we need to revise our objectives on the Federal Application Narrative to include language on achievement?

You do not need to revise your objectives, but you will need to revise your evaluation processes to report out on accomplishments and outcomes achieved through your selected objectives and activities. As an example, if you are using IDEA federal funds to pay for staff salaries and benefits, you could evaluate on # of students appropriately identified by licensed staff, # of students increasing proficiency in state and district assessments, percentage of IEP goals met, # of students graduating...tying back to personnel that you are funding through IDEA funds.

13. How will we be required to report on student achievement? Have decisions been made on what is included in student performance/achievement?

In regards to the Federal Application Narrative and Federal Application Budget, we will be providing additional information within the next few months and providing technical assistance.

14. Does the narrative for a charter school need to be a separate narrative from the narrative for the remainder of the BOCES?

Charter schools can be found in Project C of the Federal Application Narrative. If you flow through Part B IDEA funds to the traditional schools, you must also flow through to charter schools in the same manner. You will need to delineate objectives and activities. If you do not flow through funds, you will just need to state that on your project C. If an AU does not flow through to their traditional schools, they can still choose to flow through to charter schools. In these cases, Project C will need to be completed.

15. Do we do the narrative every year now, or is it still every three years?

The Federal Application Narrative needs to be completed every 3 years. You do have the ability to amend your narrative 3 times per year, if needed. This does not change your due date for a new narrative.