USOE Special Education Fiscal Monitoring IDEA State Level Activity Grants

The USOE fiscal compliance and accountability requirements for Federal funds are based on the IDEA and the Education Department General Administrative Regulations (EDGAR) containing requirements for financial management. USOE must account for Federal funds using fiscal control and accounting procedures to (1) permit preparation of reports and (2) permit the tracing of funds to the level of expenditures to show such funds have not been used in violation of the restrictions and prohibitions of IDEA (EDGAR 34 CFR §80.20(a)).

As a grant recipient, you are required to follow the financial procedures that have been established by your agency, university, district, or charter school. In addition, these funds are restricted for a specific use. The USOE Special Education section will monitor these grants to be sure the funds are being used appropriately.

<u>BUDGET:</u> At the time of application, a detailed budget was submitted describing how the funds awarded would be used for the implementation of the project proposal. Changes to this budget of greater than 10% in any activity require written approval from the grant monitor.

<u>DOCUMENTATION:</u> You must maintain separate records of all expenses related to this project. These funds may not be commingled with any other projects. If other funding sources are used as matching for the project (IDEA funds, state funds, etc), be sure to document the funding source for every purchase. You can expect to be asked to provide accounting records, including payroll records, at some point during the grant term. You are not required to submit these records unless asked.

ACCOUNTABILITY: You are responsible to provide the program described in the grant application. You are responsible to provide any reports or data requested by your grant monitor. You can expect to receive site visits to observe that the program is being implemented as planned.

<u>PERSONNEL:</u> If you pay for any salary or benefits with this funding, you are required to maintain Personnel Activity Reports. You can expect to be asked to provide copies of these reports at some point during the grant term. You are not required to submit these reports unless asked. These reports are not required for stipend payments.

<u>ALLOWABILITY:</u> Certain expenses cannot be paid with IDEA funds, even if they are part of the grant project activities. You are responsible to ensure that all costs are allowed. Your grant application has been reviewed to confirm that the proposed activities are allowable. You can expect to be asked to provide purchase orders, invoices, or receipts, which will be reviewed for allowability.

<u>COMMUNICATION:</u> Most fiscal problems can be prevented with effective communication. If you are uncertain about the financial expectations for any part of your project, please contact the Special Education Finance Specialist at <u>jennifer.howell@schools.utah.gov</u>. Any questions about the project operations can be directed to your grant monitor.