

# FISCAL MONITORING PROGRAM

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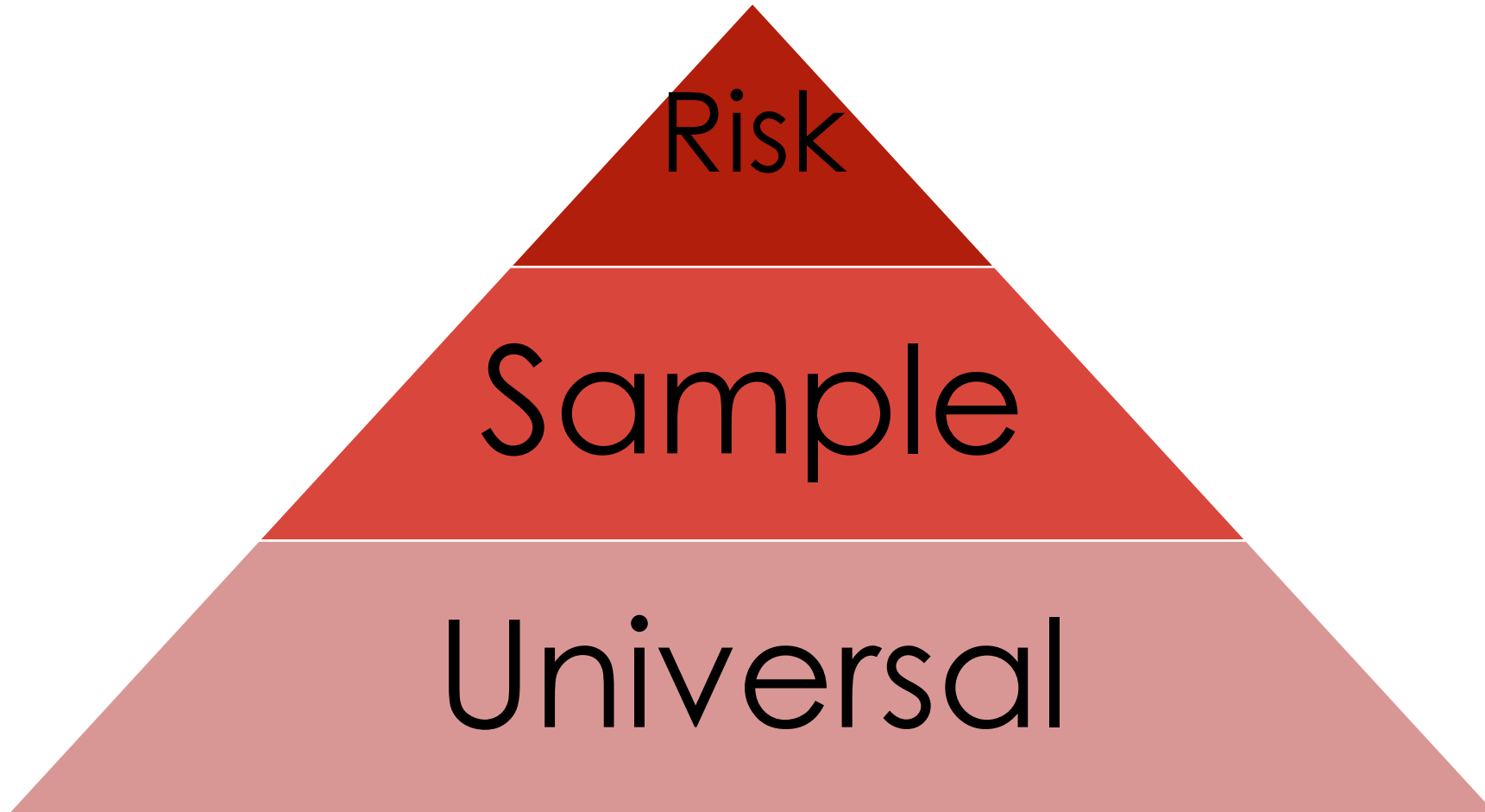
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# FISCAL MONITORING TEAM

- Neil Stevens – Special Education
- Merilee Wendell – Title Programs and other programs
- Tami Long – Title Programs
- Jeff Conley – CTE
- Clint Hoke – Adult Ed, EARS, Gang Prevention, Youth In Custody, Anti-Bullying
- Cory Erekson – Special Education
- Joe Hovey – Transportation, Student Health & Counseling, Title 2A, Title 4A
- Vacant Fiscal Monitor Position
- Starting FY22 School Fees team will transition to Fiscal Monitoring team (3 Fiscal Monitors)

# MONITORING TYPE





# UNIVERSAL MONITORING

- Review of audits submitted by each LEA
- Review of AFR and APR
- Application for funding of different programs
- Reimbursement requests – all reimbursement requests are reviewed at a high level

# SAMPLE MONITORING

- LEAs can be selected based on program staff monitoring visits and requests for LEAs that don't have a high fiscal risk score – this could be a full on-site/virtual visit
- LEAs may be selected by reimbursement requests where more detail and information is needed to approve reimbursement requests – this would be program specific for the expenses included on reimbursement request
- For smaller programs or programs that don't have lots of LEAs using them, USBE may use a rotating schedule of doing X amount of LEAs per year over X number of years

# RISK BASED MONITORING

- Fiscal Risk Rubric establishes risk for each LEA
  - Completed annually by LEAs and reviewed by USBE staff
  - LEAs are assigned a risk score based on their answers to the fiscal risk assessment for each applicable program
- Basic fiscal risk score for programs that don't have a program specific risk assessment is determined by using the overall fiscal risk that is assigned to LEAs based on their annual financial audits
- Hotline tips are considered to be high risk and will be looked into by USBE staff regardless of LEA risk score, may result in a full on-site visit to investigate



# MONITORING VISIT SELECTION

- Try to visit the LEAs with the fiscal highest risk scores and work down the list of LEAs based on risk score
- Special Education – fiscal risk assessment (developed by OSEP and Idaho Dept of Ed) filled out as part of annual IDEA application, looks at financial risk factors
- Title Programs – Title 2 uses basically the same fiscal risk assessment as SPED
- CTE – Has their own risk assessment that has similar financial questions and also contains specific programmatic questions
- Other programs that don't have a specific program risk assessment use the risk assessment from Brett's team that is based off results of LEA financial audits
  - Working on getting more programs to have specific fiscal risk assessments
- Consult with program staff about concerns
  - Fiscal Monitoring visits may also occur with program monitoring visits
- LEAs can also be picked for a visit based on fraud hotline tips, complaints, concerns brought to our attention by USBE staff or leadership or based on the program scheduled rotation

# WHAT TO EXPECT

- Notification of the visit and request for information should come through Utah Grants
- Process in Utah Grants will include dates of visit, information that is requested before visit, documents can be uploaded, final report will be issued through Utah Grants – trying to keep all information for monitoring visits in one place
- Visits can be in person or virtual, that can be decided by the LEA and assigned fiscal monitor
- Typically consist of an interview to go over program financials, LEA finance policies and procedures, General Ledger review, sample of individual line items with supporting documentation, time & effort documentation, if necessary, payroll journals, invoices, purchase orders, etc.



# WHAT WE ARE LOOKING FOR

- The main thing that we are looking for is program compliance
  - Allowable use of funds according to individual program rules, Uniform Grant Guidance, State Code, USBE Board rule
  - LEA compliance with policies & procedures – Internal and external
  - Supporting documentation
  - Proper accounting
- Looking for ways to help LEAs be compliant
  - Provide training and guidance when requested or needed
  - Research questions and concerns
  - Help develop policies & procedures to help with program compliance