

FISCAL MONITORING PROGRAM

Cole Shakespeare

Fiscal Monitor Program Manager, USBE

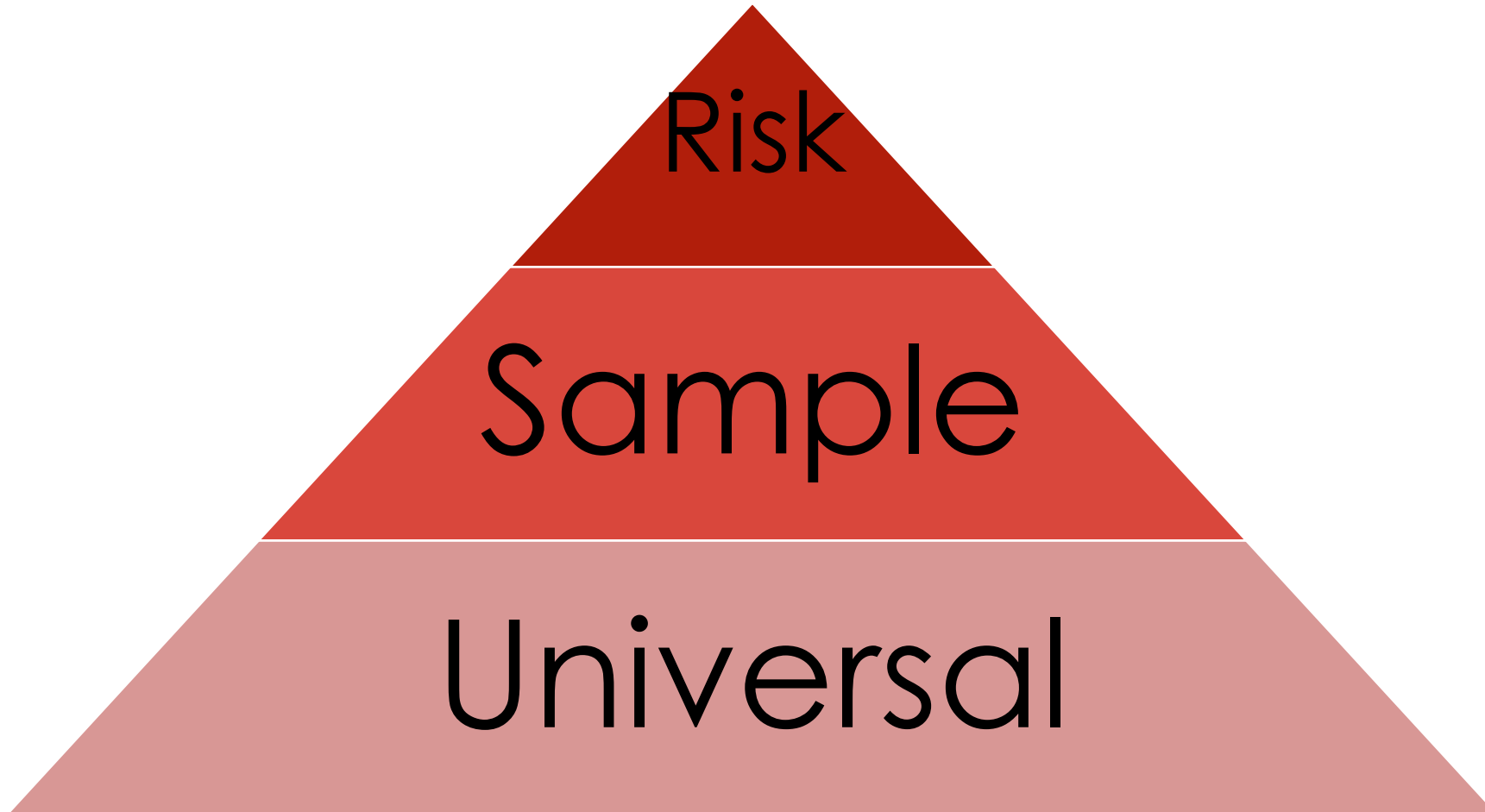
Cole.Shakespeare@schools.utah.gov

(801) 538-7576

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
- Barbie Faust – School Fees
- Scott Crapo – School Fees

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 on a program level
 - 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
 - Each answer receives a score and then the total risk score is the sum of all the answers scores
 - Total scores then receive a risk rating between “Low” and “High”
 - This helps determine which LEAs will receive a monitoring visit
 - We are working towards having each program use the same risk assessment in Utah Grants
- 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

- 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
 - Try to visit the LEAs with the fiscal highest risk scores and work down the list of LEAs based on risk score
- Title Programs – uses basically the same fiscal risk assessment as SPED
 - Title 1 - Rotating schedule – every 5 years, changes may be made based on risk assessment
- CTE – Has their own risk assessment that has similar financial questions and also contains specific programmatic questions
 - Looking to go to similar risk assessment in Utah Grants as SPED and Title programs
- School Fees – Used random selection to set schedule based on LEA size in order to hit same number of similarly sized LEAS each year
 - LEAs with 10,000+ students are visited every 5 years, less than 10,000 students every 10 years
 - hotlines or complaints can elevate to immediate review
 - risk assessment is based on survey sent out annually
 - visits based mostly on schedule
- 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
 - Trying to get all programs we monitor on the same risk assessment that's in Utah Grants
- 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 – still working on this, new process
 - Except for School Fees. That is outside of Utah Grants and will be communicated by School Fees monitors, most likely via school fees email address
- 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
- 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

OTHER ITEMS

- Assurances update for federal programs
 - Will be sent separately from normal assurance document around the same time in Utah Grants
- Let me know of any questions you have and we can try to get the info ready for Spring Finance training if possible, but if not for sure the Fall Training