Department of Education

Taming the Lion of Fiscal Results-Based Monitoring

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Regional Finance Consultants | *Local Finance*

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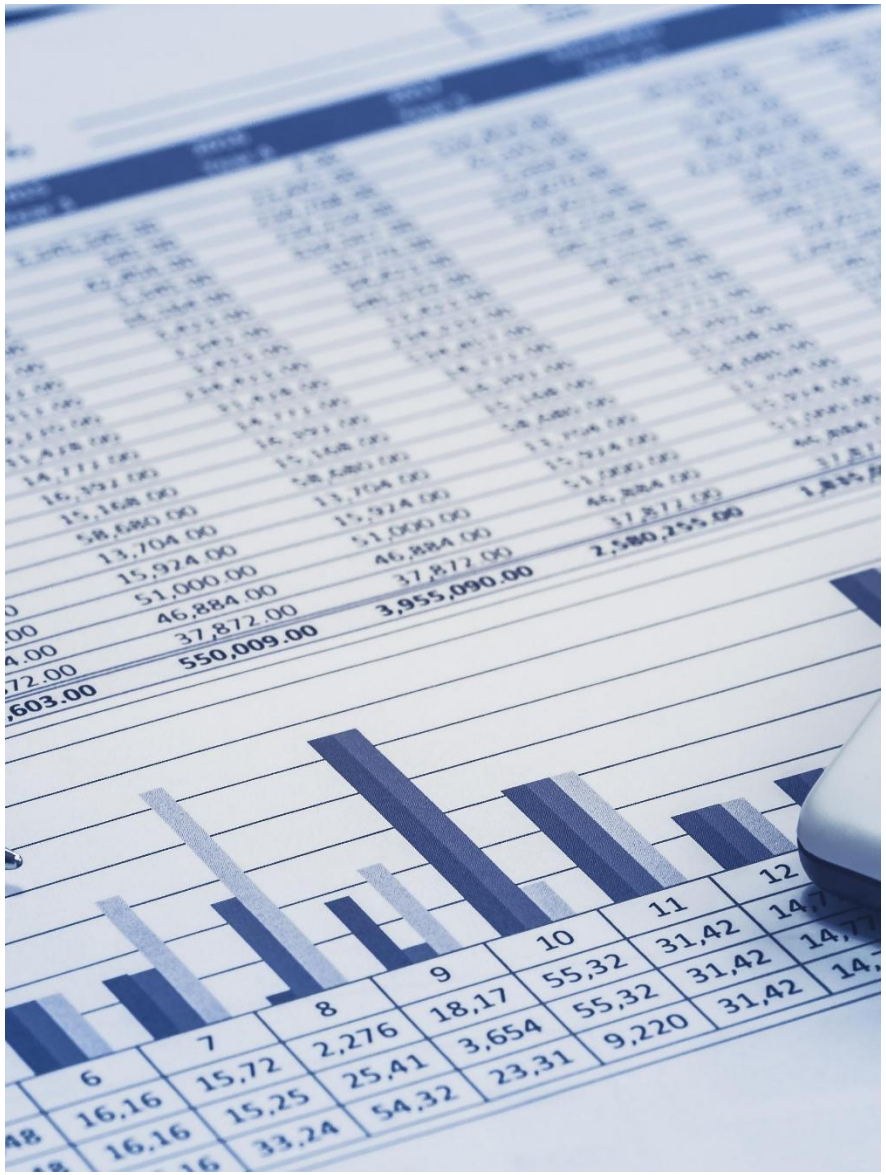
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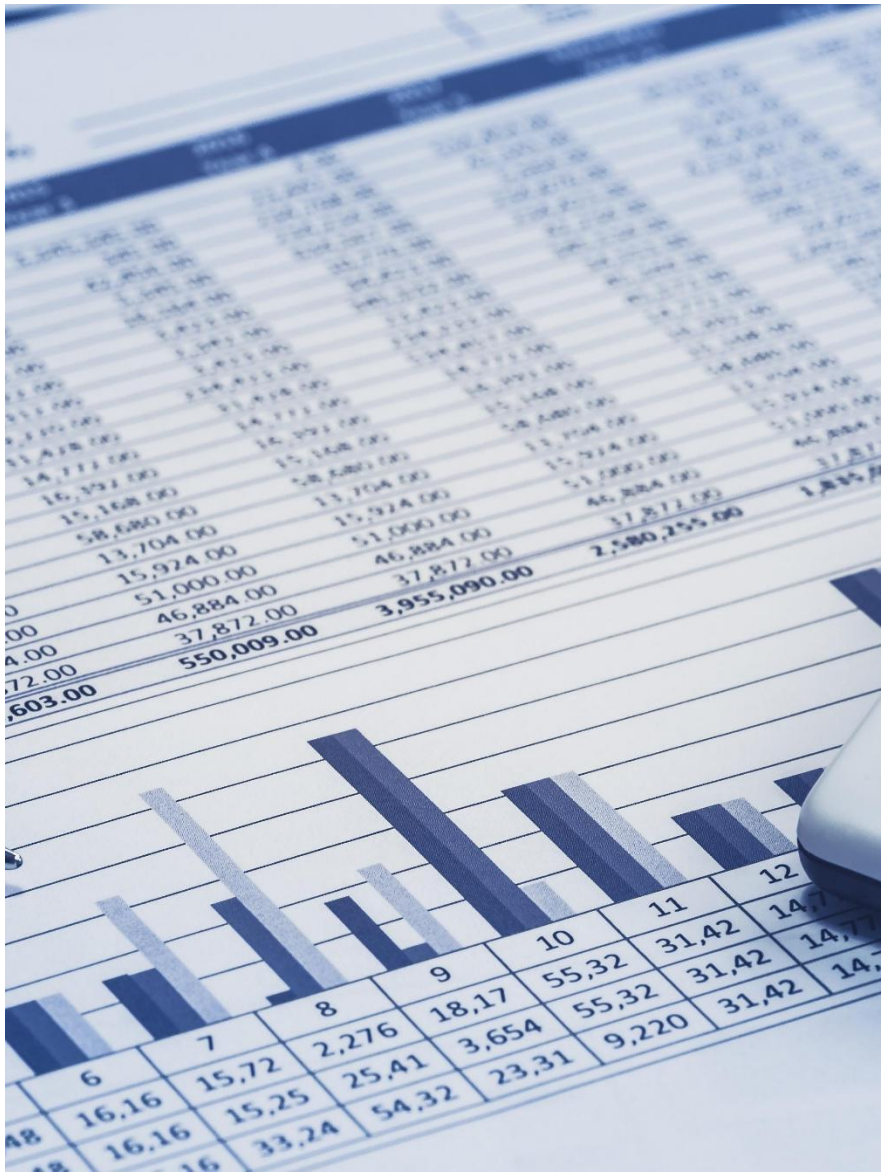
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Agenda

- What is Results-Based Monitoring?
- General Fiscal
- Compensation
- Travel
- Equipment
- Procurement and Contracts

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Agenda

- ESSA Use of Funds
- IDEA Use of Funds
- Perkins Use of Funds
- Key Takeaways

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Objectives

- Navigate each section of the Fiscal Monitoring Instrument
- Review examples of acceptable supporting documentation
- Discuss how documentation demonstrates compliance
- Highlight common monitoring findings

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What is Results-Based Monitoring?

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Results-Based Monitoring (RBM)

- Results-Based Monitoring (RBM) is the department's framework for overseeing how LEAs implement and manage federal education programs and grants.
- It is designed to ensure compliance with federal requirements while also focusing on program performance and student outcomes.

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How RBM Works

- A risk analysis evaluates approximately 50 factors related to compliance, fiscal management, program implementation, and student performance.
  - Results-Based Monitoring Risk Analysis Guide
- Every LEA is assigned to a monitoring level:
  - Level 3-On-site monitoring visit,
  - Level 2-Virtual monitoring process, or
  - Level 1-Completion of online monitoring instrument.

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What Does RBM Evaluate?

- The framework examines areas tied to federal programs and regulations, including:
  - ESSA compliance,
  - IDEA compliance,
  - Fiscal management of federal funds,
  - Program performance (includes IDEA IEPs),
  - Achievement of grant objectives, and
  - Corrective actions from prior monitoring/audits.

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Why RBM Matters

- Monitoring is different from an audit. It helps the department:
  - Identify LEAs needing additional support,
  - Improve accountability for federal funds,
  - Ensure students receive services required by law, and
  - Improve educational outcomes through targeted oversight and technical assistance.

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General Fiscal

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General Fiscal-ePlan

Documentation

Documents		
Type	**Document Template**	**Document/Link**
(RBM Fiscal) Most Recent Single Audit Report with Findings or Web Link For Same (Confirm correct link before submission) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Web Link to School Board Policies (Confirm correct link before submission) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Fund 142 Current Statement of Expenditures and Encumbrances by Subfund for All Grants in the CFA and Perkins Basic Applications (Report must include current budgets aligned with approved budgets in ePlan.) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) LEA's Uniform Grants Guidance (UGG) (Do not upload Board Policies here) [Upload at least 1 document(s)]	(RBM Fiscal) LEA's Uniform Grants Guidance (UGG) (Do not upload Board Policies here)	Upload New
(RBM Fiscal) Most Recently Completed and Documented Internal Controls Risk Assessment [Upload at least 1 document(s)]	(RBM Fiscal) Most Recently Completed and Documented Internal Controls Risk Assessment	Upload New
(RBM Fiscal) LEA Subfund Listing to Include Name of Grant and Subfund Number [Upload at least 1 document(s)]	N/A	Upload New

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General Fiscal Documentation

- Most recent audit report
- Web link to school board policies
- Current Fund 142 Statement of Expenditures and Encumbrances (CFA & Perkins grants)
- LEA's Uniform Grant Guidance (UGG)
- Most recently completed and documented Internal Controls Risk Assessment
- LEA list of subfunds, including name of grant and subfund number

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General Fiscal Findings

- Not having a UGG/UGG up to date with the most recent federal guidance
  - Update as soon as possible if you change a process.
  - Regularly review for federal alignment/updates.
- Not performing and documenting an Internal Controls Risk Assessment
  - Develop a process for and document the results of an internal controls risk assessment.

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General Fiscal Findings

- Statement of Expenditures not aligning with approved ePlan budgets
  - Perform regular checks to ensure that the most recently approved ePlan budgets are reflected in your accounting system.
- Helpful resources:
  - TN LEA UGG Policies and Procedures Template
  - TN LEA Internal Controls Risk Assessment Template

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Compensation

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Compensation-ePlan

Documentation

Documents		
Type	**Document Template**	**Document/Link**
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges For All Staff Working on Multiple Cost Objectives and Paid From Title I, Part A (example: PAR) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges For All Staff Working on Multiple Cost Objectives and Paid From IDEA, Part B (example: PAR) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges For All Staff Working on Multiple Cost Objectives and Paid From GP SPED (example: PAR) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges For All Staff Working on Multiple Cost Objectives and Paid From Perkins V (example: PAR) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges, Including Stipends, For Employees Whose Work is Funded 100% by a Single Cost Objective and Paid From Title I-A (e.g. Semi-Annual Certification) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges, Including Stipends, For All Employees Whose Work is Funded 100% by a Single Cost Objective and Paid From IDEA Part B (e.g. Semi-Annual Certification) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges For All Employees Whose Work is Funded 100% by a Single Cost Objective and Paid From GP SPED (e.g.Semi-Annual Certification) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recently Completed Time and Effort Documentation Supporting Compensation Charges, Including Stipends, For All Employees Whose Work is Funded 100% by a Single Cost Objective and Paid From Perkins V (e.g.Semi-Annual Certification) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Most Recent Payroll Distribution Report (must include employee name, general ledger account, amount, & date paid) for All CFA Grants and Perkins V. Report Must be Printed from Accounting System and Grouped by Subfund for All Grants Monitored [Upload at least 1 document(s)]	N/A	Upload New

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Compensation Documentation

- The first four uploads are the most recent time and effort documentation (e.g., personnel activity reports) completed for employees working on multiple cost objectives for the following:
  - Title I, Part A,
  - IDEA, Part B,
  - Employees paid with General Purpose Special Education funds, and
  - Perkins V.

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Compensation Documentation

- The next four uploads are the most recent time and effort documentation (e.g., semi-annual certifications) completed for employees working on a single cost objective or who receive stipends from:
  - Title I,
  - IDEA-Part B,
  - Employees paid with General Purpose Special Education funds, and
  - Perkins V.

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Compensation Documentation

- The last upload is a payroll distribution report that includes:
  - Employee name,
  - General ledger account (e.g., 142-101-71100-116 for Title I, Part A teachers),
  - Amount paid, and
  - Date.
  - Note: This is for the most recent pay period, not cumulative for the fiscal year.

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Compensation Findings

- Missing or incomplete time and effort documentation
  - Look at your payroll reports and make sure those employees have time and effort documentation.
  - Are you keeping this for stipends?
  - Are you keeping this for your employees who are paid with special education general purpose funds?

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Compensation Findings

- Personnel activity reports do not account for 100% of the time worked.
  - Check at the end of each month and make sure the time totals 100%.
- Time and effort documents are not signed after the fact.
  - Documentation should be signed after the last workday.

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Compensation Findings

- More employees are being paid than were approved in the budget. This will most likely create a payback situation.
  - Regularly do budget-to-actual comparisons.
  - Make sure to have a payroll reconciliation process in place.
- Helpful resource:
  - Standards for Documentation of Personnel Expenses

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Travel

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Travel-ePlan

Documentation

Documents		
Type	**Document Template**	**Document/Link**
(RBM Fiscal) Current Travel Authorization Form and Travel Reimbursement form for Travel Related to Professional Development [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Current Year ESSA Supporting Documentation for 1 Travel Reimbursement for Professional Development Paid to Employee [Upload at least 1 document(s)]	(RBM Fiscal) Current Year ESSA Supporting Documentation for 1 Travel Reimbursement for Professional Development Paid to Employee	Upload New
(RBM Fiscal) Current Year IDEA Supporting Documentation for 1 Travel Reimbursement for Professional Development Paid to Employee [Upload at least 1 document(s)]	(RBM Fiscal) Current Year IDEA Supporting Documentation for 1 Travel Reimbursement for Professional Development Paid to Employee	Upload New
(RBM Fiscal) Current Year Perkins Supporting Documentation for 1 Travel Reimbursement Paid to Employee [Upload at least 1 document(s)]	N/A	Upload New

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Travel Documentation

- Blank travel forms for professional development (PD), not in-county travel:
  - Travel Authorization, and
  - Travel Reimbursement.
- All documentation to support one PD travel request paid with each of the following monitored funds:
  - ESSA (Title I-A, Title II-A, or Title III),
  - IDEA, Part B, and
  - Perkins V.

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Travel Findings

- Travel policies and procedures not aligned
  - When updates are made to one, check the other to ensure that any needed updates are made.
- Lack of pre-approval for travel
  - All travel costs should be approved in advance of the travel.
  - Have written documentation, such as a pre-approval form; do not rely on verbal communication.

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Travel Findings

- Lack of established reimbursement rates
  - Consider all factors in 2 CFR § 200.475.
  - Any changes need to be updated in the LEA's UGG.
- Program director not involved in the travel approval process
  - While most board policies require the director of schools to approve travel, the program director must also approve in writing to establish allowability (necessary, reasonable, allocable) of costs for travel in their respective programs.

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Equipment

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Equipment-ePlan

Documentation

Documents		
Type	**Document Template**	**Document/Link**
(RBM Fiscal) Equipment Inventory List(s) for Consolidated Admin, ESSA, IDEA, and Perkins for the district (2 CFR §200.313(d)(1)) [Upload at least 1 document(s)]	Property Record Template (Inventory and Disposition Listing)	Upload New
(RBM Fiscal) Documented Proof Physical Inventory of All Equipment Purchased from Con Admin, ESSA, IDEA, & Perkins Occurred at Least Once in Last 2 Years & Results Reconciled w/Property Records (Signed & Dated List Used by Person who Checked Inventory) [Upload at least 1 document(s)]	N/A	Upload New
(RBM Fiscal) Equipment Disposition List(s) for Con Admin, ESSA, IDEA, and Perkins for the district that Includes All Federally Required Categories in 2 CFR §200.313(d)(1) [Upload at least 1 document(s)]	N/A	Upload New

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Equipment Documentation

- For Consolidated Admin, ESSA, IDEA, and Perkins, upload the following:
  - District-wide equipment list,
  - Documented proof of the most recently completed physical inventory, and
  - District-wide disposition list.
    - This may be a separate list or extra columns included on your equipment list.

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Federally Required Elements

- Description
- Property identification number (such as tag number)
- Serial number
- Titleholder (school district)
- Acquisition date (date purchased)
- Cost
- Source of funding (fund or funding grant)

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Federally Required Elements

- FAIN (Federal award identification number, found on your GAN)
- Percentage of Federal Participation (100% unless another source of funds helped purchase)
- School or other building location
- Location in building/room number
- Teacher name (optional)
- Use
- Condition

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Federally Required Elements

- Disposition date
- Disposition method
- Disposition sale price (if applicable)

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Equipment Findings

- Required federal elements are missing, or there are missing fields for certain pieces of equipment
  - Make sure all elements are on your list now.
  - Don’t leave any fields blank.
- Lack proof of physical inventory
  - Develop a procedure on how physical inventory is taken, who is in charge, etc., and add this to your UGG.

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Equipment Findings

- Policies and procedures may not agree on the equipment definition or how often physical inventories are performed.
  - Review often and align all policies and procedures.
  - Federal requirement for physical inventory is at least once every 2 years, but local policies and procedures may be more restrictive and must be followed.

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Equipment Resources

- Helpful resources available in ePlan:
  - Property Record Template (Inventory and Disposition Listing)
  - Equipment Management Requirements-Guidance for LEAs

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Procurement & Contracts

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Procurement & Contract Documents

Contract Below LEA Bidding Threshold	Formal Competitive Contract Exceeding Bid Threshold	Purchase Through Cooperative Agreement	Noncompetitive (Sole-Source) Contract Exceeding Bid Threshold
• Contract • Purchase order • Invoice • Proof of payment • RFP • Price or rate quotations	• RFP, ITB, or other solicitation • Bid advertisement/ public notice • All bids or proposals received • Bid evaluation sheet • Signed contract • Contract amendments, renewals, or extensions • Purchase order	• Cooperative agreement or contract (e.g., Sourcewell, TIPS, OMNIA, State Contract) • Resolution or formal approval from the LEA's governing body (Policies and Procedures) • Verification the contract was competitively solicited • Purchase order, Invoice, Proof of Payment. • Contract amendments, renewals, or extensions	• Written sole-source justification • Price/cost support • Signed contract • Contract amendments • Proof of payment • Invoices • Purchase order

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Procurement & Contracts Findings

- Procurement policies and procedures included conflicting bid thresholds, causing inconsistent application of purchasing requirements
  - Align thresholds across procurement documents.
  - Review thresholds annually.
  - Communicate requirements to relevant staff.

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Procurement & Contracts Findings

- Missing federal contract provisions
  - Review 2 C.F.R. § 200.327 and Appendix II to Part 200.
  - Use a federal contract-provisions checklist.
  - Attach a standard federal contract addendum, if necessary.
  - Ensure the contract has the required provisions before it is executed/signed.

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Procurement & Contracts Findings

- Unsupported sole-source purchases; no documented verification that a sole-source method was allowable
  - Complete a written sole-source justification.
  - Obtain required approval before the purchase.
  - Retain supporting procurement records.

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Sole Source Justification Form

- Consider using a sole source justification form that includes the following:
  - Grant and account to be charged,
  - Description of item and cost estimate,
  - Explanation of what makes the vendor a sole-source provider,
  - Steps taken to ensure no other vendors could provide the item or service, and
  - Date and name of person completing the form.

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ESSA Use of Funds

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ESSA Use of Funds Documentation

- One pre-selected Title I, Part A reimbursement request
  - Completed LEA Reimbursement Request Summary Template.
  - Supporting documentation that matches the amount claimed.
    - Requisitions, purchase orders, contracts, invoices, payroll registers, check copies or other proof of payment, packing slips or proof of receipt, etc.

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ESSA Use of Funds Documentation

- Documentation to support prior-year indirect cost charges, as applicable
  - Calculation and supporting expenditure records.
- Equitable services financial report
  - Current-year private school budget and expenditures.

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LEA Reimbursement Request Summary Template

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**LEA Number**												
2	**LEA Name**												
3	**Voucher#**												
4	**Request Period**		Same date as "Fiscal Information As Of" date entered in ePlan request.										
5	**Amount**		If amount requested does not match supporting documentation to the penny, please explain.										
6	**Federal Grant**												
7													
8	**LEA to Complete This Section (All fields are required except Optional Notes.)**									**TDOE to Complete This Section**			
9	**Account Code(s)**	**Line Item(s)**	**$ Amount**	**Document Name**	**Page Number(s)**	**Vendor Name**	**PO#**	**PO date**	**PO Amount**	**Invoice Date**	**Check Date**	**Description of Item(s) Purchased**	**Does Documentation Support Amount Requested?**
10													
11													
12													
13													
14													
15													
16													
17													
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ESSA Use of Funds Findings

- Unsupported ESSA reimbursement request; incomplete records and/or wrong amount
  - Use a pre-submission review checklist.
  - Reconcile the packet to ePlan.
  - Retain all records together.

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ESSA Use of Funds Findings

- ESSA expenditures were not in the approved budget
  - Check the approved ePlan budget first.
  - Obtain budget approval before obligating funds.
  - Coordinate between program and finance staff.

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ESSA Use of Funds Findings

- Indirect cost charges lacked supporting records and/or exceeded the allowable amount
  - Calculate indirect costs for each grant.
  - Keep the rate, calculation, and expenditure support.
  - Have a second staff member review before completing the FER.

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IDEA Use of Funds

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IDEA Use of Funds Documentation

- Documentation to support expenditures claimed on the State Special Education Expenditures Report (SSEER)
  - Statement of Expenditures.
  - Other supporting documentation to assist with reconciling to expenditures claimed in the State Funds FER.

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IDEA Use of Funds Documentation

- One pre-selected IDEA, Part B reimbursement request
  - Completed LEA Reimbursement Request Summary Template.
  - Supporting documentation that matches the amount claimed.

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IDEA Use of Funds Documentation

- Third-party student services contract
  - Largest current-year IDEA Part B-funded contract.
  - Most recent invoice and student service logs.
  - Redact student PII.

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IDEA Use of Funds Documentation

- Current budget and expenditures for CEIS or CCEIS, as applicable
  - Fund 141 and Fund 142 financial reports.
- Documentation to support prior-year indirect cost charges, as applicable
  - Calculation and supporting expenditure records.

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IDEA Use of Funds Findings

- Third-party services contract payments lacked supporting records showing services were delivered to eligible students
  - Verify services were provided before approving payment.
  - Retain contract, invoice, service log, and payment support.
  - Remember to redact student PII before uploading records.

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IDEA Use of Funds Finding

- The SSEER does not agree with financial records.
  - Reconcile SSEER amounts before submission.
  - Include all applicable state and local costs.
    - Transportation
    - State Special Education Preschool Grant
  - Retain the completed reconciliation.

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IDEA Use of Funds Findings

- IDEA proportionate share of expenditures for equitable services were not properly documented in financial records, budgeted amounts and expenditures could not be verified.
  - Track equitable-services funds separately.
  - Maintain current budget-to-actual reports.
  - Review spending and remaining balances regularly.

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Perkins Use of Funds

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Perkins Use of Funds Documentation

- One pre-selected Perkins V reimbursement request
  - Completed LEA Reimbursement Request Summary Template.
  - Supporting documentation that matches the amount claimed.
- Documentation to support prior-year indirect cost charges, as applicable
  - Calculation and supporting expenditure records.

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Perkins Use of Funds Findings

- Perkins V travel lacking required approvals and adequate documentation
  - Obtain approval before travel occurs.
  - Keep complete travel documentation.
  - Verify costs match the approved request and policy.

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Perkins Use of Funds Findings

- Incomplete Perkins V equipment records; physical inventory and reconciliation to property records not documented
  - Update records when equipment status changes.
  - Complete and reconcile physical inventory at least every two years.
    - Local policies and procedures may be more restrictive

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Key Takeaways

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Key Takeaways

- Maintain and follow written policies and procedures
- Maintain supporting documentation for all reimbursement requests and reconcile it to the amount requested in ePlan
- Ensure the costs are allowable, reasonable, necessary, properly approved, and charged to the correct grant and budget line

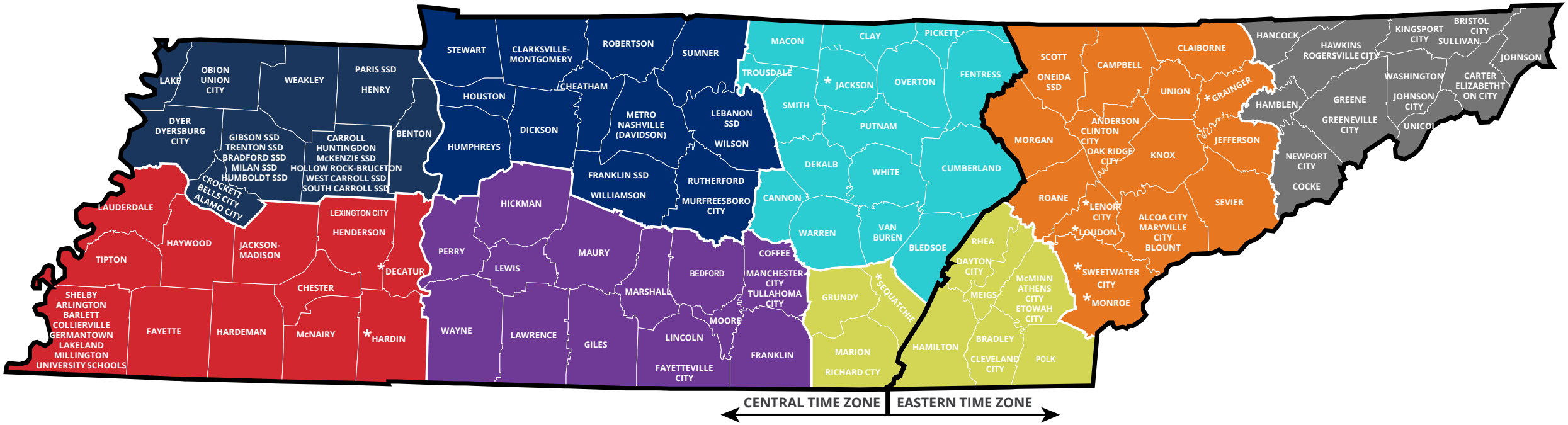
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Key Takeaways

- Maintain complete federal equipment inventory records and document physical inventories at least once every two years
- Keep required time and effort documentation that accurately reflects the work performed
- Review monitoring documentation before submission and contact your regional fiscal consultant with questions

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Regional Finance Consultant District Map



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Open Position
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	+Temporarily Assigned to Multiple Consultants	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	+Temporarily Assigned to Multiple Consultants

*District assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	**Meribeth Carpenter**	**Rob Mynhier**	**Joshua Dehnz**	**Open Position**	**Taffe Bishop**	**Shelby Ownbey**	**Open Position**
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	[+]Temporarily Assigned to Multiple Consultants	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	[+]Temporarily Assigned to Multiple Consultants
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt City Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	**Districts:** Arlington Community Bartlett City Chester County Collierville Schools Fayette County Germantown Municipal Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland School System Lauderdale County Lexington City McNairy County Memphis-Shelby County Millington Municipal Tipton County University Schools-Memphis	**Districts:** Cheatham County Clarksville-Montgomery Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro Nashville Public Schools Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN Charter Commission TN School for the Blind Williamson County Wilson County [+]South Central LEAs	**Districts:** Alvin C. York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County *Sequatchie County [+]South Central LEAs	**Districts:** Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	**Districts:** Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City SSD *Lenoir City *Loudon County *Monroe County *Sweetwater City [+]First TN LEAs	**Districts:** Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TN School for the Deaf Union County *West TN School for the Deaf [+]First TN LEAs	**Districts:** Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

***Districts assigned to a finance consultant in a different CORE region.**

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