**Contracting Opportunity**

Special Education Fiscal Monitoring Contractor

## Purpose

The Idaho Department of Education seeks letters of interest from businesses or individuals to serve as a Special Education Fiscal Monitor, as detailed below.

The contact for this contracting opportunity is:

 Lisa Pofelski-Rosa, Financial Specialist, Principal

 208-332-6916

 lpofelskirosa@sde.idaho.gov

## Background

Annually the U.S. Department of Education awards grants under IDEA to eligible States, the District of Columbia, and other aﬃliated areas. Award amounts are determined established by Congress and its regulations are applied via enforcement from the Idaho Department of Education (IDE.) IDEA Part B formula grants assist states in providing a free appropriate public education (FAPE) in the least restrictive environment (LRE) for children with disabilities ages 3 through 21. The IDE Special Education team is responsible for administering those grants. That administrative responsibility includes the general supervision requirements of IDEA, as well as program and fiscal monitoring of subrecipients required by federal and state statutes and regulations.

As the pass-through agency, IDE is responsible for monitoring the activities of its subrecipients to ensure that IDEA Part B program is eﬀectively implemented and funds are used for authorized purposes in accordance with federal statutes, regulations, and the terms and conditions of the subaward [(34 CFR § 300.600](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-300#300.600) and [2 CFR § 200.332](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.332)). The federal regulatory provisions under which the IDE Special Education team monitors for fiscal accountability and compliance are:

* 31. U.S.C. 7501-7507 Single Audit Act Amendments of 1996
* 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
	+ 2 CFR §200 Subpart F – Audit Requirements
	+ 2 CFR §200.519 – Criteria for Federal program risk
* 34 CFR Part 300 – Assistance to States for the Education of Children with Disabilities
	+ 34 CFR §300 Subpart F – Monitoring, Enforcement, Confidentiality, and Program Information
* 34 CFR Part 76 - Education Department General Administrative Regulations (EDGAR) State-Administered Programs
* IDAPA 08.02.03.109 and Idaho Code § 33 Chapter 20 Education of Exceptional Children

## timeline

Letter of Interest and/or Resume or CV are due by: Tuesday, July 29, 2025, by 5:00 p.m. MT

## specifications or scope of work

Contractor will conduct fiscal monitoring desk reviews for LEAs and issue a fiscal monitoring report with findings of noncompliance if/when applicable. The purpose of a review is to ensure that each LEA has internal controls in place to ensure schools are compliant with federal and state statutes.

This will be completed with the following tasks:

• Complete a preliminary review of documents.

• Draft preliminary review notes with questions and/or additional document requests.

• Conduct follow-up virtual interviews and/or complete requests for additional information based on the initial review related to any policies, procedures, or practices found to be inconsistent with federal regulations or that need additional evidence or clarification if necessary.

• Issue a final fiscal monitoring report for approval to IDE, with a schedule of findings when/if applicable.

• Issue an approved final fiscal monitoring report and applicable schedule of findings to the LEA.

## award basis and term

Contract range has been approved from $70 per hour commensurate with education and contractor’s experience. This contract is fully burdened, and no benefits package is included. Contractor will be required to supply evidence of Commercial General Liability and Professional Liability insurance and may be required to supply additional insurance depending upon the Scope of Work.

## required submittal items

1. Letter of Interest
2. Resume or Curriculum Vitae

**MINIMUM QUALIFICAITONS**

**Technical Skills & Knowledge:**

Financial Reporting:

* Understanding and interpreting financial statements, preparing budget reports, and ensuring compliance with reporting requirements.

Budgeting:

* Developing and managing budgets, understanding revenue and expenditure flows, and making informed financial decisions.

Grant Management:

* Expertise in grant applications, compliance, and reporting related to federal, state, and local grants.

Internal Controls:

* Understanding and assessing internal controls to prevent fraud and ensure financial integrity.

Accounting Principles:

* Knowledge of generally accepted accounting principles (GAAP) and their application to education finance.

**Analytical and Problem-Solving Skills:**

Troubleshooting:

* Capacity to diagnose financial issues and develop effective solutions.

**Interpersonal and Leadership Skills:**

Communication:

* Ability to effectively communicate complex financial information to LEA staff and stakeholders, both verbally and in writing.

Collaboration:

* Capacity to work effectively with LEA staff, administrators, and other parties to ensure fiscal integrity.

**Other Important Qualities:**

Detail-Oriented:

* Careful attention to detail to ensure accuracy and compliance.

Adaptable:

* Ability to adjust to changing circumstances and new regulations.

## response

Submit all Required Submittal Items to lpofelskirosa@sde.idaho.gov prior to the deadline established above.