



Subrecipient Fiscal Monitoring

Frequently Asked Questions

1. Question: Why now? Who gave the State Department the authority of fiscal monitoring?

Answer: The Special Education Department at the SDE decided to implement a fiscal monitoring plan that is in line with the new requirements that came into effect with the Uniform Grants Guidance 2 CFR 200.331 and in line with Individuals with Disabilities Education Act IDEA Code 34 CFR 300.600.

2. Question: Our organization receives an external audit every year. Why do you need to monitor my program again?

Answer: The annual audit your organization receives every year falls under the Single Audit Act if your organization receives \$750,000 or more in federal grant funding and/or the Idaho requirement for annual audits found in Idaho Code at 33-701. These audits are used in conjunction with the federal program fiscal monitoring as the fiscal monitoring focuses more on technical assistance and performance improvement.

3. Question: Are you only trying to catch our mistakes?

Answer: No. The special Education Department is not there to catch people's mistakes but to provide subgrantees the technical assistance needed with the ultimate goal to improve compliance with federal rules.

4. Question: I think your monitoring procedures go beyond the scope of the fiscal monitoring requirements.

Answer: The items we will review as listed in the monitoring form fall in line with IDEA code compliance requirements, Uniform Grants Guidance compliance requirements, and internal control best practices. We limit our work within the scope determined by federal rules 34 CFR §300.600-608 and 2 CFR §200.331.

5. Question: Why do you use risk assessment to determine your monitoring process?

Answer: The department of Education does not have enough resources to fully monitor all sub grantees. The risk management approach outlined in 2CFR 200.331 allows the department to focus our resources where they are needed the most while assuring that we fulfill our fiscal monitoring responsibly.

6. Question: Why does the Special Education Department have to perform the fiscal monitoring function instead of the federal government?

Answer: The state of Idaho is the primary recipient of the IDEA Part B federal grants. Therefore, as a primary recipient, we are responsible for ensuring that LEAs use these funds in compliance with federal rules and regulations. We are also held responsible in case of noncompliance.

7. Question: Will the department use our annual risk assessment score against us?

Answer: Your annual risk assessment analytics are used to make a preliminary determination of a need for additional reviews. It is a good tool to help us better direct our subrecipient monitoring activities and technical assistance.

8. Question: Are we going to know our risk assessment score?

Answer: Since we will be using the score as a tool to make initial assessment, the score will not be made public but will be available upon request by individual LEAs.

9. Question: What if I choose not to collaborate in this process?

Answer: By agreeing to take IDEA Part B funds, your organization also agreed to remain in compliance with federal rules. Under 2CFR 20.331 & 34CFR 300.600, the subrecipient is required to collaborate with the state for fiscal monitoring purposes.

10. Question: Will this process not duplicate the work already performed by other federal program fiscal monitoring or the state annual audit?

Answer: When planning our monitoring visit, we will take into consideration other factors including recent monitoring visits by other federal programs (i.e. Title I A). Working in collaboration with our federal program team, we will have access to monitoring review files to see the items monitored during the last visit in order to determine whether a field review under IDEA Part B is appropriate. We will strive to use our resources efficiently and effectively to meet our goals.

11. Question: Are we going to pay for the monitoring costs?

Answer: No. The State of Idaho will cover all the costs associated with this process. IDEA laws and regulations allow the department to set money aside to monitor and provide fiscal technical assistance to our subrecipients.

12. The Subrecipient Fiscal Monitoring document speaks of a four-year monitoring cycle or sequential sampling. How is this type of monitoring different from monitoring based on risk assessment?

13. Answer: The four-year monitoring cycle is designed to ensure that all recipients of IDEA funds, regardless of size or risk factors, are monitored for fiscal compliance over a given time interval. Since the Special Education Department of the SDE does not have the resources to monitor all LEAs each year, the four-year cycle is established as a reasonable way to ensure that each LEA is compliant with applicable fiscal regulations, and/or receives technical assistance enabling it to become compliant in a timely manner.

For Questions Contact

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