

Preparing for Title IIA Monitoring Review (FY15)

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Purpose of Today's Session

- ★ To inform districts about the monitoring process
 - ★ Reason for Monitoring
 - ★ How the district can prepare for the review
 - ★ Documents that need to be submitted
 - ★ The review process
 - ★ Final Monitoring Report
 - ★ ESE's Audit & Compliance Procedure



Today's Agenda

We will answer the following questions:

- ★ Why does the Department monitor districts' TIIA activities?
- ★ How were the districts selected?
- ★ What types of Monitoring reviews are there and what will they include?
- ★ What does the district need to do to prepare for the TIIA monitoring review?



Today's Agenda continued

We will answer the following questions:

- ★ What happens during the review and who should attend from the district?
- ★ What happens after the review? What does the final report contain?
- ★ What does the district do if there are any questions throughout the review process?
- ★ What does a district need to do to prepare for an Audit & Compliance review?



Why does the Department Monitor Districts' Title IIA Activities?

- ★ Local monitoring of sub grantees by the State Educational Agency is required under EDGAR 80.40
- ★ Purpose of Monitoring
 - ★ Technical Assistance
 - ★ Forum for districts to showcase their hard work
 - ★ Share best practices with other districts
 - ★ Compliance



How were the districts selected to be monitored?

- ★ We use numerous criteria to select the districts the Title IIA team will be monitoring
 - ★ The schedule the Program Quality Assurance Services (PQA) team uses to monitor districts (6-year cycle)
 - ★ The district's TIIA grant application for possible outstanding practices, or for areas that show potential concern
 - ★ ESE's Audit & Compliance final report as it relates to Title IIA



What types of monitoring reviews are there and what will they include?

- ★ Four types of reviews (focus on FY15 TIIA activities):

- ★ Site Review:

- ★ TIIA team will visit the district and conduct an in-person monitoring review

- ★ All areas of the Monitoring Indicator List

- ★ Length – up to 3 hours

- ★ Desk Review:

- ★ TIIA team will conduct a monitoring review via a phone conference

- All areas of the monitoring Indicator List

- Length – up to 2 hours



What types of monitoring reviews are there and what will they include? Cont.

★ The Department implemented two additional types of review this past year:

★ Targeted Review:

★ TIIA team will conduct a targeted review, via a phone conference; focus will include the district's

★ Needs Assessment process

★ Equitable Participation of Private Schools (if applicable)

★ Educator Evaluation impact on student achievement

★ Induction/Mentoring program

★ Possibly 1-3 other indicators

★ Length – up to 1 hour



What types of monitoring reviews are there and what will be included, Cont.

- ★ Technical Assistance Review

- ★ TIIA team may conduct a technical assistance review, via a phone conference, for a previously monitored district that the TIIA teams feel can use additional assistance

- ★ Specific area of concern



Steps prior to the review

- ★ A TIIA team member will contact the district TIIA coordinator.
- ★ The district superintendent will receive a letter, via email, that will state the type of monitoring and, as relevant, specific indicators of focus.
- ★ Check the Monitoring Indicators List for appropriate evidence – right hand column.
- ★ Collect documents/evidence that show the district has implemented Title IIA activities as approved in the district's FY15 Title IIA grant application or subsequent amendments.



Steps prior to the review, continued

- ★ Submit documents to TitleIAmonitoring@doe.mass.edu
 - ★ Site and Desk Reviews – 1 month prior to review
 - ★ Targeted and Technical Assistance Reviews – 2 weeks prior to review
 - ★ Don't submit confidential information (e.g., social security #s)
- ★ TIIA team reviews district documents
 - ★ District may be asked to provide additional documentation
 - ★ District will receive questions the TIIA team will ask during the review.



What happens during the review, and who should attend from the district?

★ Review

- ★ Conversation between the TIIA team and district
- ★ Review the Monitoring Indicators List
- ★ Answer questions/provide technical assistance
- ★ TIIA team provides feedback to district

★ District personnel

- ★ TIIA coordinator
- ★ Budget staff
- ★ Anyone else who oversees PD/TIIA grant



What happens after the review? What does the final report contain?

★ Following the review

- ★ TIIA team sends a draft report to the district
- ★ District responds to the draft report
- ★ TIIA team sends final report

★ Final Report

- ★ Commendation
- ★ Met Requirements
- ★ Recommendation
- ★ Finding



What should the district do if it has questions throughout the review process?

- ★ For questions throughout the review process, please email the Title IIA Monitoring Mailbox at TitleIImonitoring@doe.mass.edu



Audit and Compliance Procedure

- ★ The Department of Elementary and Secondary Education's audit and compliance review consists of two phases



Audit and Compliance Procedure

PHASE ONE

- ✓ informal interview with the district's Finance Manager and certain staff regarding fiscal practices
 - General Accounting
 - Cash Management
 - Purchase Orders
 - Disbursements
 - Payroll, etc.

- ✓ Documents will be requested throughout the interview process such as
 - Organizational charts
 - Fiscal Policies
 - Other documents related to the fiduciary practices of the district

NOTE: *This is not an audit. There are observations, but no findings.*



Audit and Compliance Procedure

PREPARING FOR PHASE ONE

- ✓ For the interviews, make available key personnel
 - Accountant
 - Bookkeeper
 - Payroll Clerk
 - Finance personnel, etc.

- ✓ Have the following documents available
 - Organization Chart
 - Updated Fiscal Policies and Procedures for the District
 - Copy of Chart of Accounts for the General Ledger (GL)
 - Budget vs. Year End Final Report (FR1) for the Fiscal Year being examined for TIIA
 - Detailed General Ledger



Audit and Compliance Procedure

PHASE TWO

- ✓ Tracing the Title IIA grant to the GL and FR1 reports
 - Verifying Expenses
 - Supporting Documentation
 - Testing Payroll

- ✓ Timeline for Phase Two
 - Couple of days

NOTE: *To expedite the process, documents provided should flow with the Title IIA budget line items.*



Audit and Compliance Procedure

PREPARING FOR PHASE TWO

- ✓ To Evaluate Fiscal Transactions, the Following Should Be Available
 - Listing of adjusting entries for the grant periods (amendments)
 - Access to all documentation for expenses incurred for the grant
 - Cross-Walk of Expenditure Classifications (“blueprint” from GL to the Budget line items) of Chart of Accounts
 - Payroll Timesheets (time and effort documents) – A sample will be reviewed
 - Contracts funded through TIIA for the fiscal year being reviewed



Questions?

