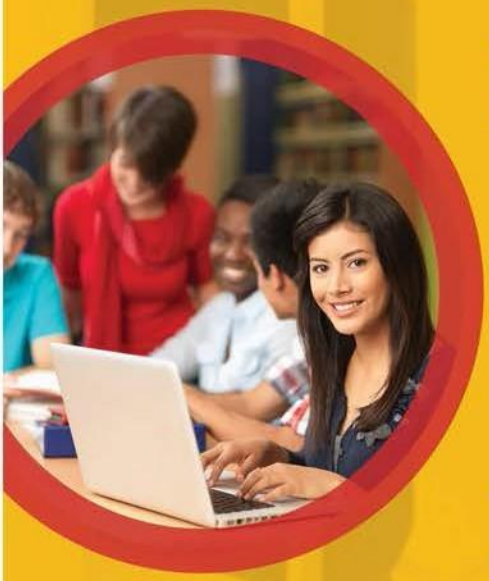

Office for Exceptional Children

Special Education Fiscal Monitoring

Onsite and Desk Review Manual

Ohio | Department of Education

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Introduction

The Office for Exceptional Children (OEC) is responsible to ensure that Individuals with Disabilities Education Improvement Act (IDEA) Part B funds are being used not only in compliance with statutory requirements regarding the provision of educational services and supports but also to improve outcomes for students with disabilities, ages 3 through 21, so they can be successful in college, careers and citizenship. School districts must be able to account for their use of IDEA Part B funds separately from other state and federal funds. The term school district in this manual includes public school districts, community schools and boards of developmental disabilities.

OEC monitors fiscal compliance through a tiered approach. The tiers include: Onsite Review, Desk Review and Self-Assessment.

For Fiscal Year 2022, the OEC Fiscal Monitoring process will include all IDEA Part B funds, including the American Rescue Plan (ARP) IDEA Part B funds awarded through the ARP IDEA Application in the CCIP.

School districts are assigned to tiers by OEC through a risk analysis process. The risk factors utilized include:

☐ Special Education Director Experience	☐ State Audit Findings
☐ Prior Office Audit findings	☐ Date of Last Monitoring Visit
☐ Maintenance of Effort	☐ District's duration of existence
☐ Coordinated Early Intervening Services (Voluntary or Mandatory)	☐ Date of previous fiscal year submission of Consolidated Application
☐ Amount of the Part B allocation	☐ Consortium Participation
☐ Completion of Prior Year Self-Survey	☐ Nonpublic Proportionate Share Requirements

All school districts that receive IDEA Part B funds and are not selected for an onsite or desk review will be required to complete an online self-assessment.

In a collaborative, Ohio Department of Education (ODE) agency-wide initiative, school districts will be notified through a single ODE representative when selected for multiple monitoring reviews. The single ODE contact will collaborate with all overlapping ODE offices and the school district to schedule the reviews. If applicable, school districts will be offered the option to have all onsite reviews scheduled concurrently or separately.

An OEC Resource Management Specialist is assigned to each district selected for Special Education Fiscal Monitoring to provide assistance during the fiscal review process.

This manual is designed to help districts complete the IDEA fiscal review.

Thank you,

The Office for Exceptional Children
Resource Management Section

Accessing the Monitoring Tracking System

The Ohio Department of Education uses the Monitoring Tracking System to complete fiscal monitoring reviews. Users access the system through the **OH|ID web portal** from the InnovateOhio Platform.

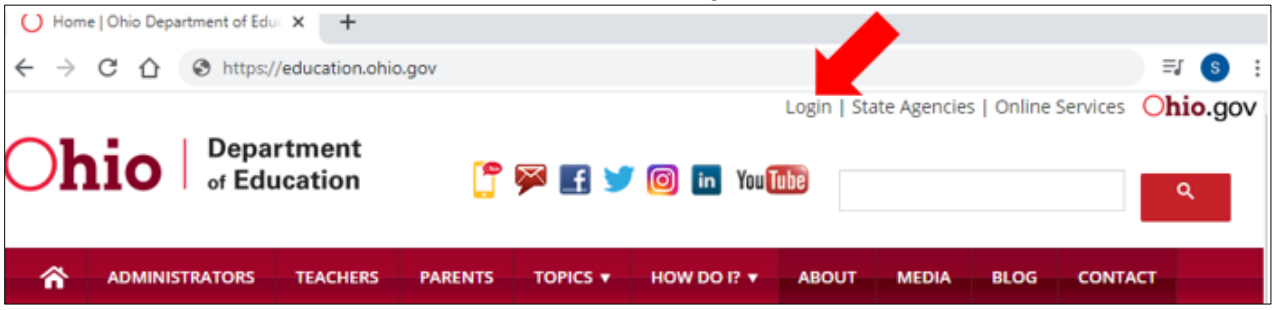
Users must have one of the following roles in the Ohio Educational Directory System (OEDS-R), assigned by their district's OEDS coordinator, to complete the required surveys:

- Superintendent
- Treasurer
- Data Entry-Compliance
- Supervisor-Special Education-General
- Director-Special Education-General, or
- Special Education Contact

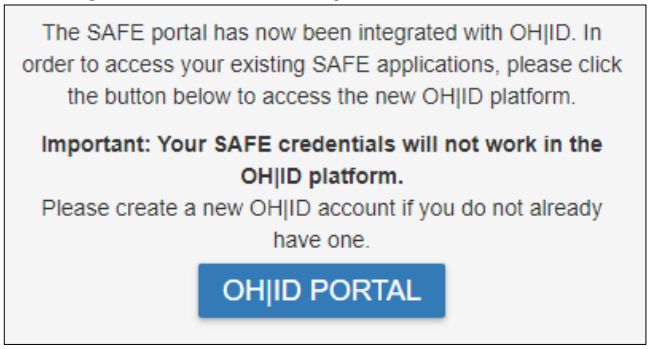
Note: Users that need to access the system but do not have one of these identified roles must contact their district's OEDS coordinator.

Logging in through OH|ID

1. Users that do not have a **OH|ID** account can create a new account by clicking **Login** located at the top of the Department's home page.



2. On the Login portal page, click on the **OH|ID Portal** button.



3. This button will navigate to the **OH|ID Portal.** The portal can also be reached at https://ohid.ohio.gov/wps/portal/gov/ohid/login.

4. To create a new account, click “Create an OH|ID account.”



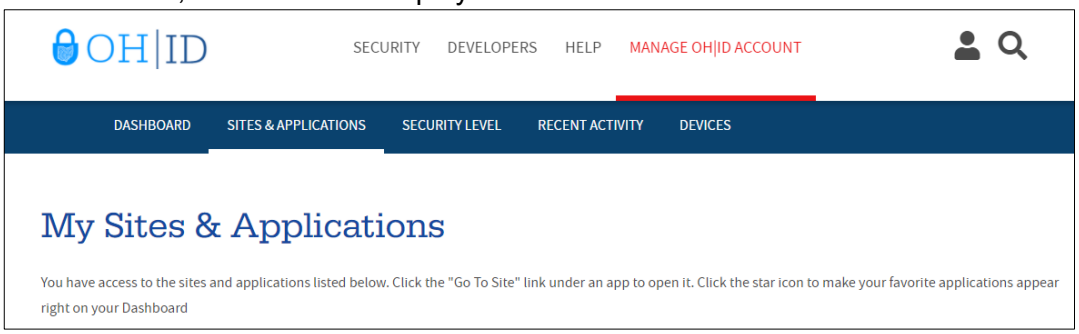
5. Users with an established **OH|ID** account may sign into their account by entering their user name and password and clicking the **Log In** button:



Additional assistance on creating a new **OH|ID** account can be found at http://education.ohio.gov/Topics/Department-of-Education-OH-ID-Portal-Help#profile.

A YouTube video with step-by-step instructions on this process can be found at https://www.youtube.com/watch?v=49kYqYJpm8w&feature=emb_logo.

6. Once signed into **OH|ID**, a list of web applications to which the user has access is displayed on the **Sites & Applications** page. If the user has marked the **Monitoring** tile as a Favorite, the tile will be displayed on the **Dashboard**.



7. If the **Monitoring** tile appears, click “Go to Site” on the tile:

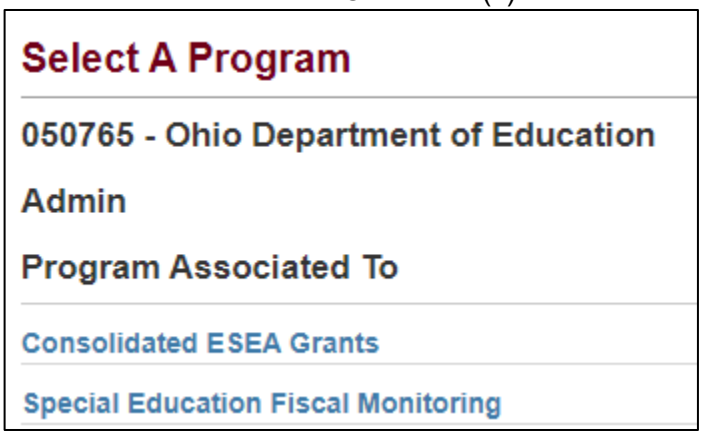


If the **Monitoring** link does not appear, the user does not have access to the system and must contact the district OEDS administrator for assignment to an appropriate role.

Accessing the Special Education Program

1. The Monitoring Tracking System opens to the Monitoring Dashboard.

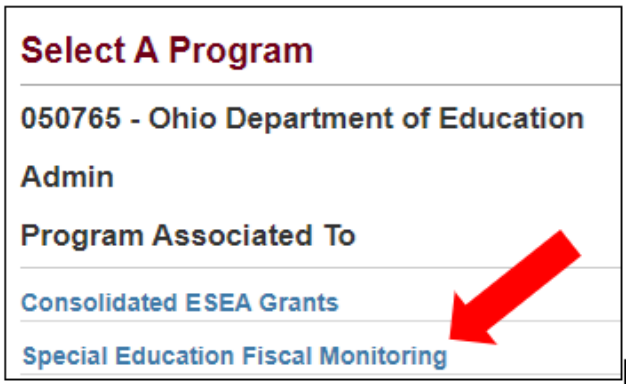
2. The **Select A Program** on the upper left side of the screen provides quick access to the programs available based on the user’s OEDS role(s).



3. If the user has an appropriate role in OEDS for more than one organization, a message stating so will be present in blue. The user must select the organization that they wish to access by selecting the organization from the Organization drop-down options.

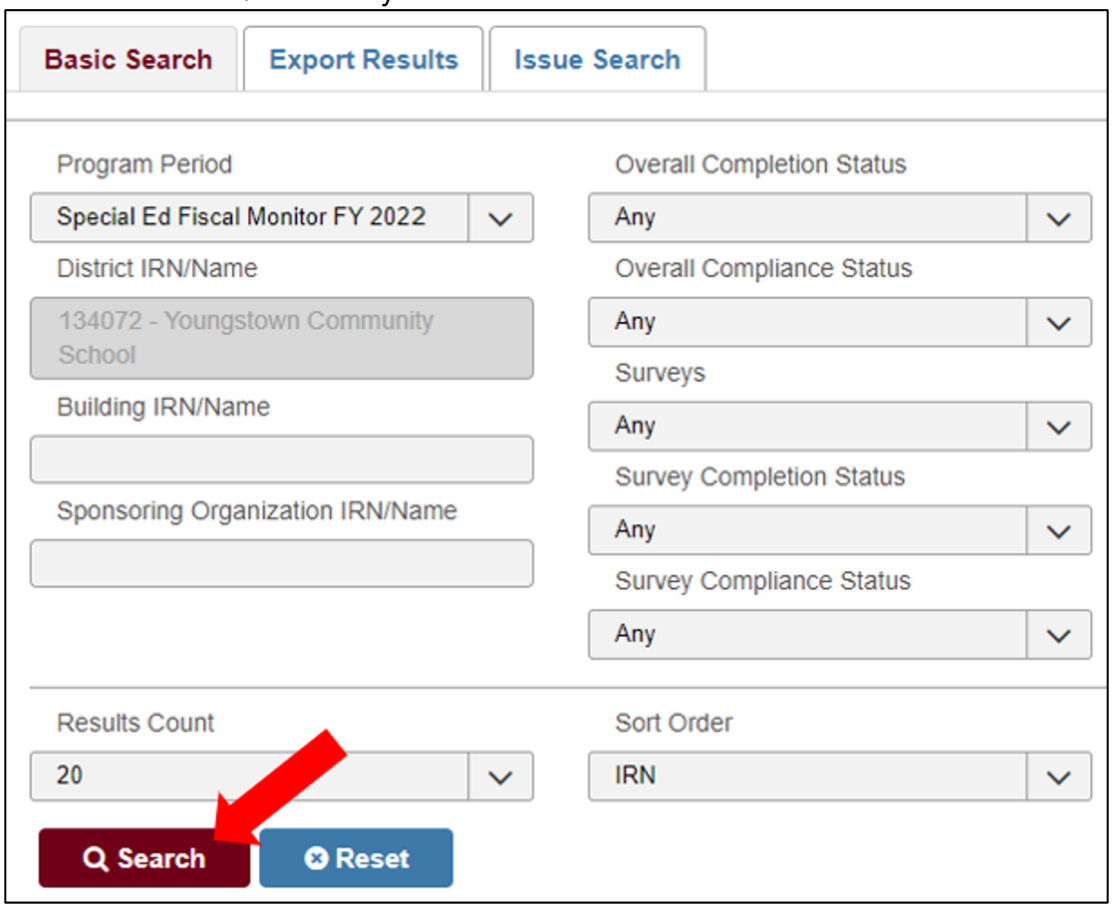


4. The monitoring programs displayed for the selected organization are based on the user's OEDS roles assigned. These are listed in the **District IRN Program Associated To** section. Click on **Special Education Fiscal Monitoring** to access the assigned fiscal review.

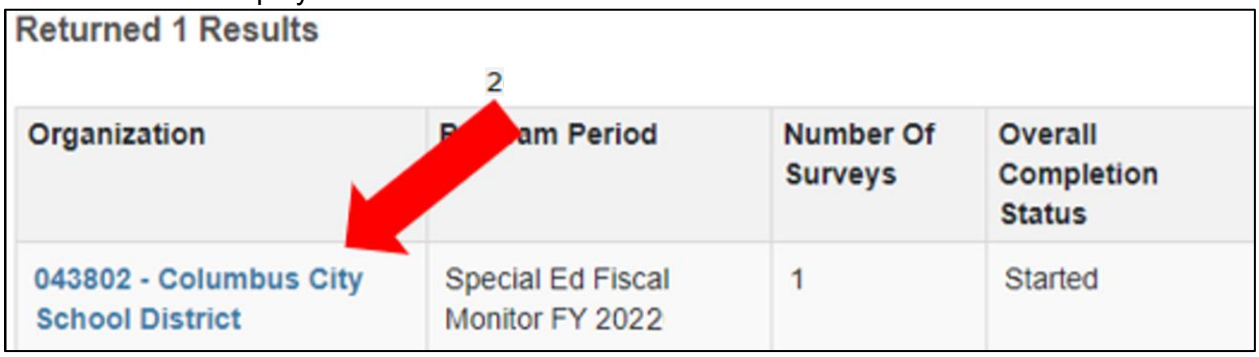


If **Special Education Fiscal Monitoring** does not display for a district/community school assigned a Special Education Fiscal Review, the user must contact the district OEDS administrator for assignment to an appropriate role defined on page 4.

5. Once a program is chosen, the user will land on the Basic Search page. The District IRN/Name will be selected in the Search page. Click **Search** to return the survey or surveys available to the district/community school.



6. Click on the highlighted name of the district/community school to access the school district's fiscal survey. The Resource Management program specialist assigned to complete the review is displayed on this screen in the **Consultant** column.

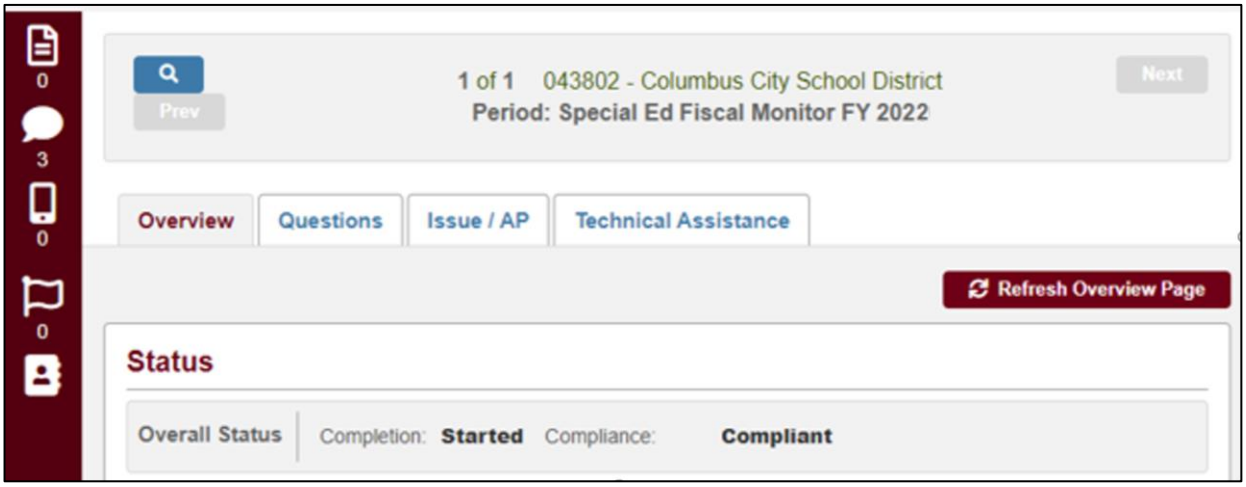


Completing the Special Education Fiscal Onsite or Desk Review Survey

This section provides guidance to districts, community schools, and/or Boards of Developmental Disabilities that are assigned a fiscal review. This section will cover the process of uploading required documents and viewing the review process completed by the Office for Exceptional Children (OEC) based on the review of documentation provided.

Overview

The home page of the fiscal surveys is the **Overview**. It provides the district name, the period of Monitoring, the status of the Survey, the individuals both at the Ohio Department of Education (ODE) and at the district who assigned to the Survey, the Surveys being completed, and a summary of the Issues or Technical Assistance being provided to the district.



The district/community school can access each section of the review by clicking the tab titles.

Monitoring Documents

The first step of the Intensive or Desk review is the district/community school uploading the documents required by OEC. A list of required documents may be found in **Appendix A** below.

This manual was also attached to the email notification sent to the district announcing the assigned review. The **FY22 Required Documents for Fiscal Onsite & Desk Reviews** (Appendix A) was also provided in that email.

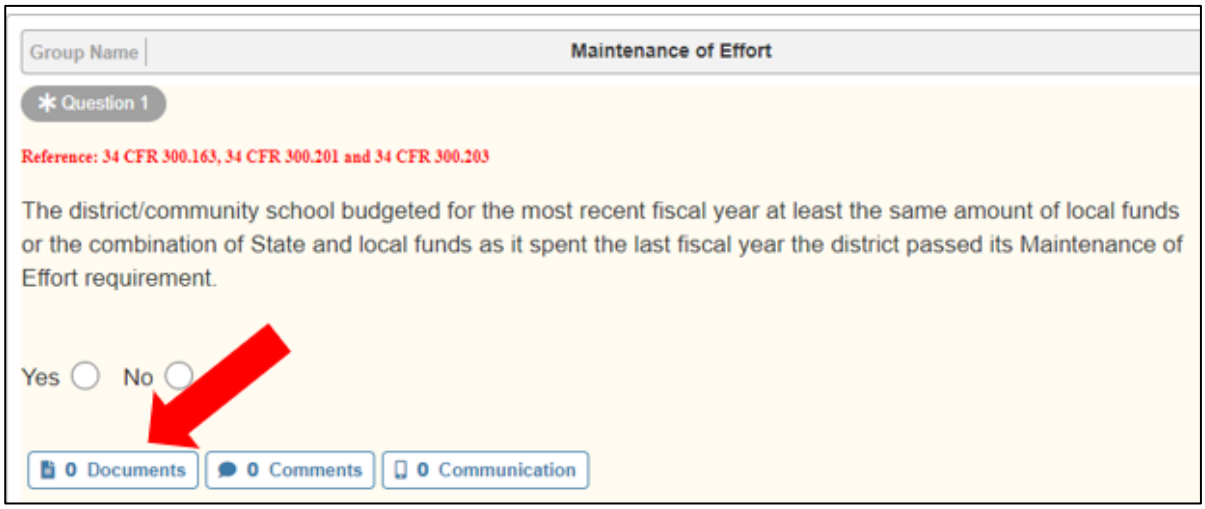
Documents may be uploaded to individual questions as supporting documentation for that question. Documents may also be uploaded from the Overview tab; however, uploading from the Overview tab will not associate that document with a particular question.

Upload Procedure

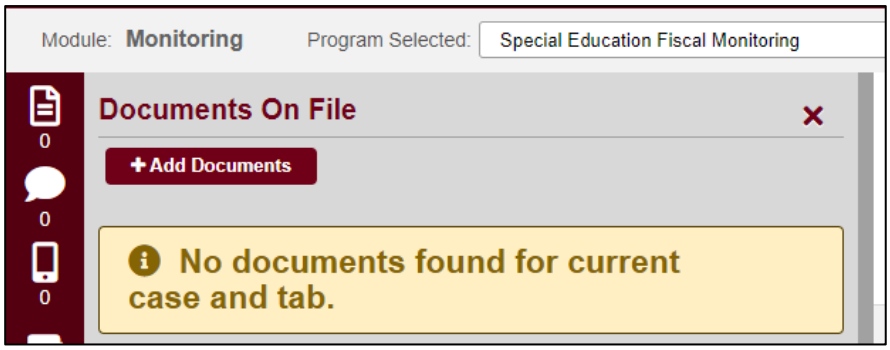
1. When uploading a document, please name the document file to match the corresponding question. Example: Documentation must be uploaded to Question 1 in the Public Participation section to demonstrate that a district has provided the opportunity for public

comment. A meeting agenda is uploaded as documentation; the district names the document “Meeting Agenda for IDEA Opportunity for Public Comment.”

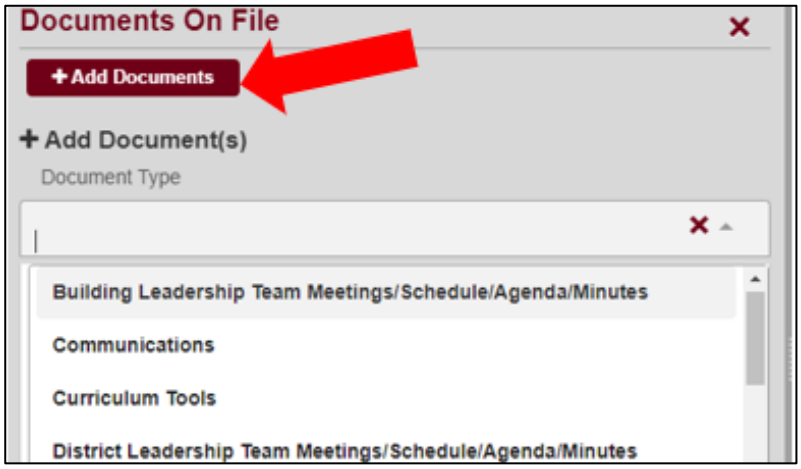
2. Documents may be uploaded to individual review. Navigate to the **Questions** Tab. Clicking on a specific question will highlight the question area light yellow. Each question has a button for uploading documentation at the bottom of the question.



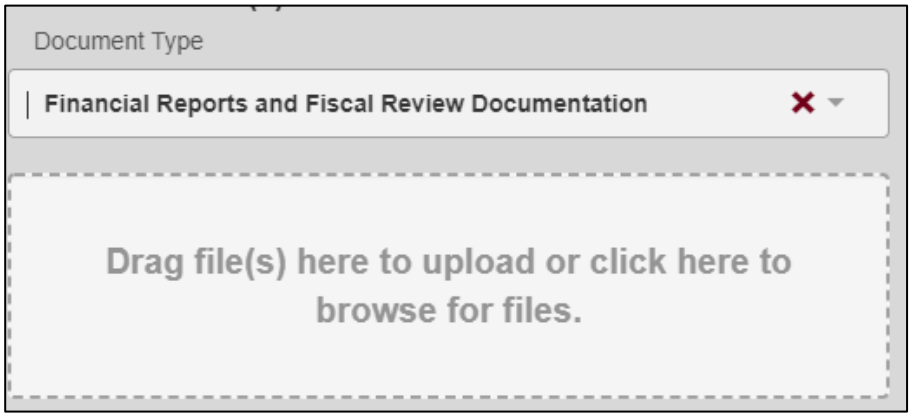
3. Clicking on this button will open the **Documents on File** area for this specific question to the left side of the browser.



4. Click on **Add Documents.** A drop down to select the **Document Type** appropriate to the document being uploaded will appear. Select the Document Type.



5. Once a **Document Type** is chosen, a box will populate. Files can be dragged from the Desktop or from the computer File Explorer to the box for uploading; in addition, clicking on the box will open an upload screen. Locate the required document file saved locally in the district's records and double-click on the name to select the file. The file upload must have one of the file extensions listed under **Queue Progress.**



When the correct document is located, verify that the file name appropriately identifies what the file contains. Clicking **Open** or **Okay** on the upload screen will upload the document to the fiscal review.

6. Documents uploaded will display in the **Documents on File** area for the specific question; in addition, they will be found in the **Overview Documents on File** area located by using the **Document** icon on the left side of the screen.

   Note: Please upload all the requested documents on the FY22 Required Documents for Fiscal Onsite & Desk Reviews list.

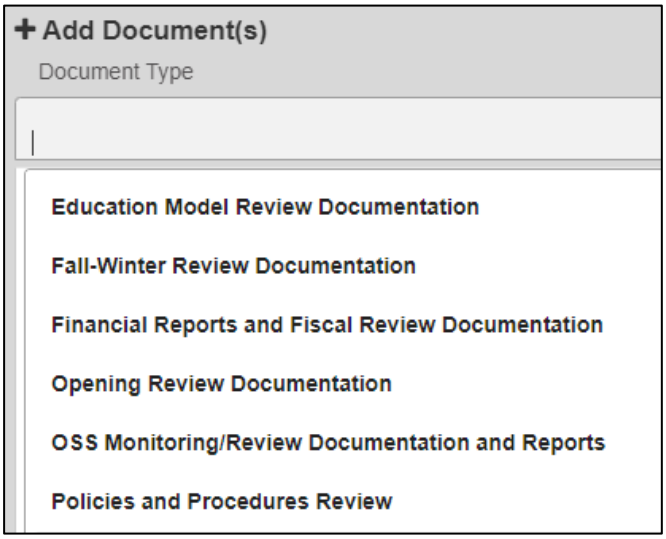
   If there is a question about the applicability of a document, or if it is unclear what information is required, the district/community school should contact the assigned OEC Resource Management program specialist for guidance.

7. Repeat this process until all the required documents on the list are uploaded.

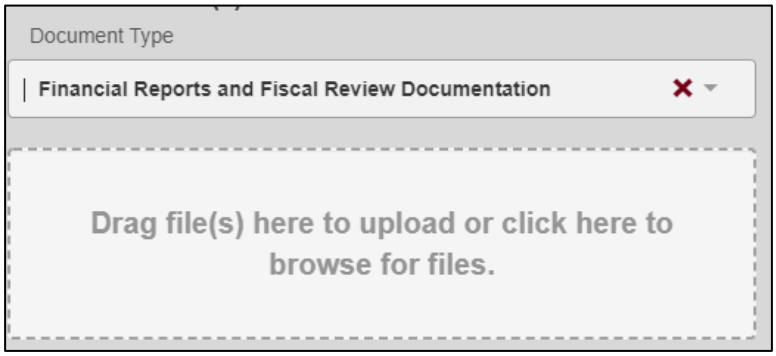
8. Documents can also be uploaded to the **Overview** tab if the document(s) do not need to be associated with a specific question. Go to the Overview tab and select the **Document** icon on the left side of the screen in the red bar. This will extend open a box to **Add Documents**.



9. Click on the **Add Documents** button. Choose the **Document Type** from the dropdown options.



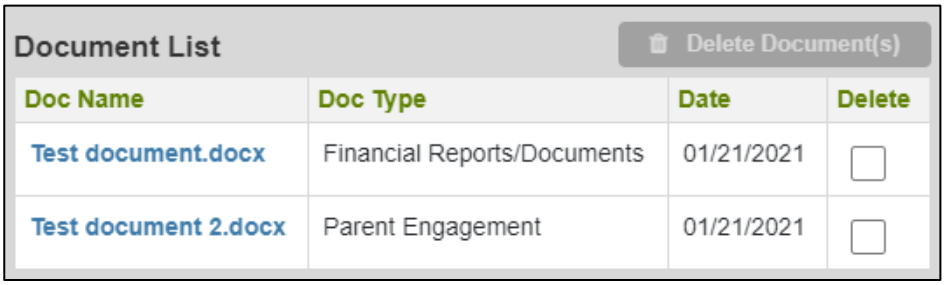
10. Once a **Document Type** is chosen, a box will populate. Files can be dragged to the box for uploading; in addition, clicking on the box will open an upload screen. Locate the required document file saved locally in the district's records and double-click on the name to select the file. The file upload must have one of the file extensions listed under **Queue Progress.**



When the correct document is located, verify that the file name appropriately identifies what the file contains. Clicking Open or Okay on the upload screen will upload the document to the fiscal review.

11. Repeat this process until all the required documents on the list are uploaded.

12. A summary list of all documents uploaded to the fiscal review can be found in the **Documents on File** area.



Monitoring Comments

Monitoring comments facilitate communication between the district/community school and the assigned OEC Resource Management program specialist conducting the review.

Adding Comments

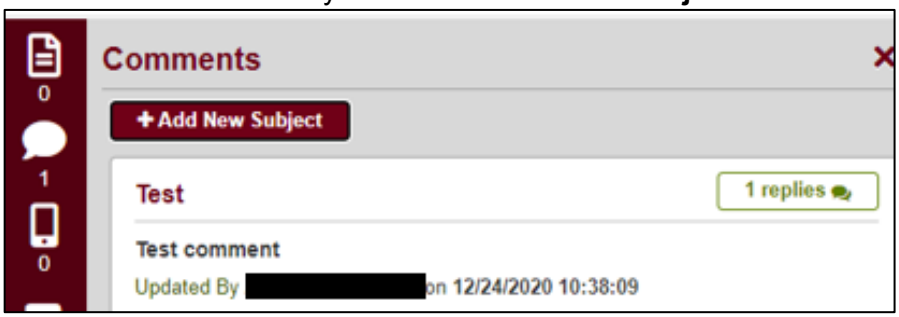
1. General Monitoring comments may be added on the **Overview** tab. These comments will not be associated with any specific question. Navigate to the **Overview** tab and select the Comment icon on the left side of the screen in the red bar.



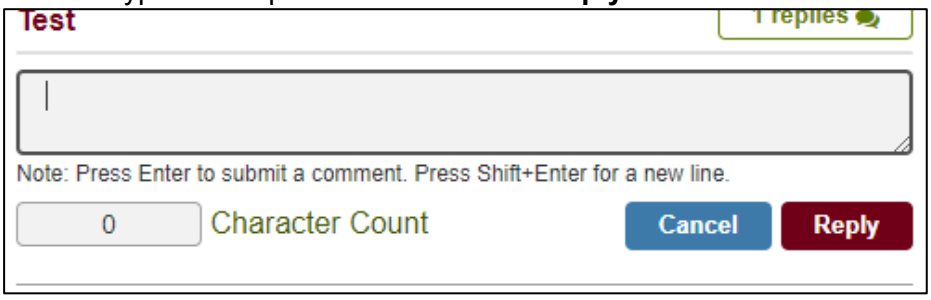
2. Clicking on this button will open the **Comments** area to the left side of the screen. Click on **Add New Subject.**



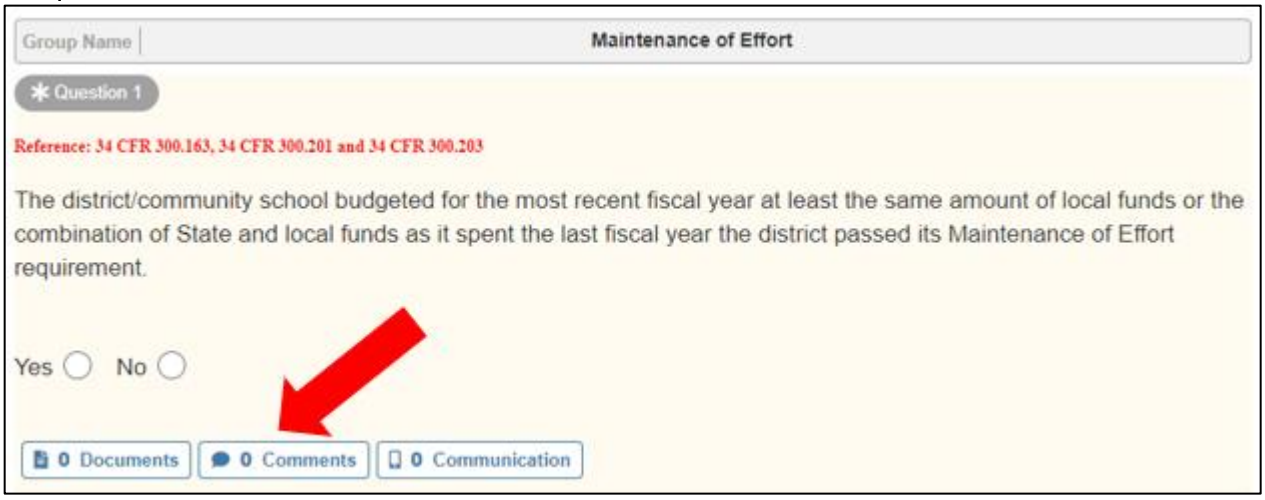
3. Enter a Title and the comment body. Then click **Add New Subject** to submit the comment.



4. Replies can be added to comments by clicking on the green **replies** button to the right side of the comment. Type the response and then click **Reply.**



5. Comments related to a specific question in the survey may be added directly to a question. Navigate to the **Questions** tab. Clicking on a specific question will highlight the question area light yellow. Each question has a button for creating comments at the bottom of the question.

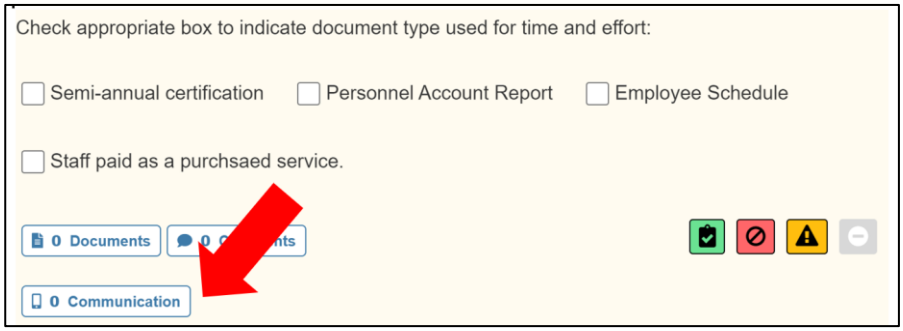


6. Comments added to survey questions will be available in the **Comments** area for that specific question as well as on the **Overview** tab under the **Comments** Icon**.**

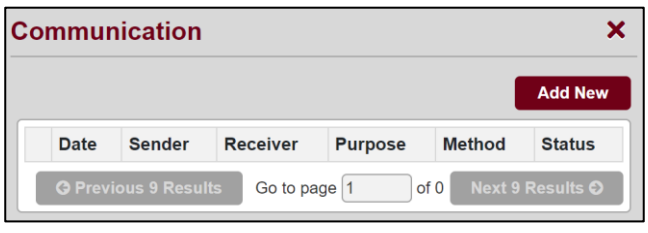
Communications

The Communications function provides an additional way for districts and OEC to discuss the fiscal monitoring process. First, the Communication function allows districts and OEC consultants to send emails related to questions in the Monitoring System. These Communications are saved by the system. Second, the Communications function can be used to track and document phone calls or emails exchanged outside of the Monitoring System.

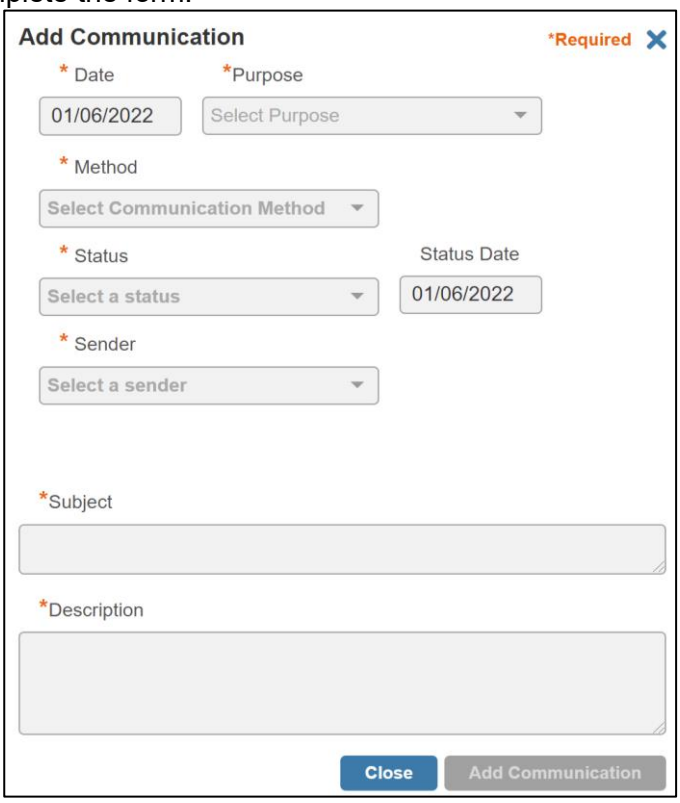
1. Navigate to the **Questions** tab. Clicking on a specific question will highlight the question area light yellow. Each question has a button for creating a communication at the bottom of the question.



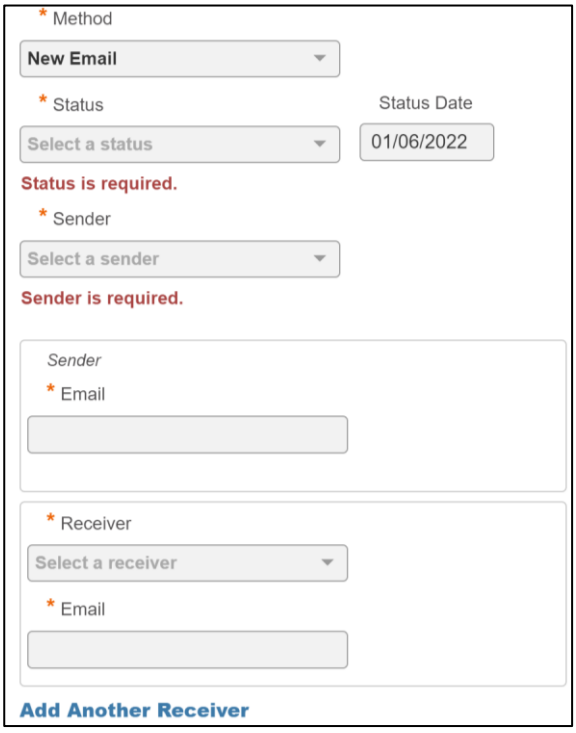
2. Clicking on this button will open the **Communications** area to the left side of the screen. Click on **Add New**.



3. Complete the form. If the district or consultant wishes to document a phone call or email exchanged outside of the Monitoring system, choose **Phone** or **Email** in the **Method** dropdown, then complete the form.



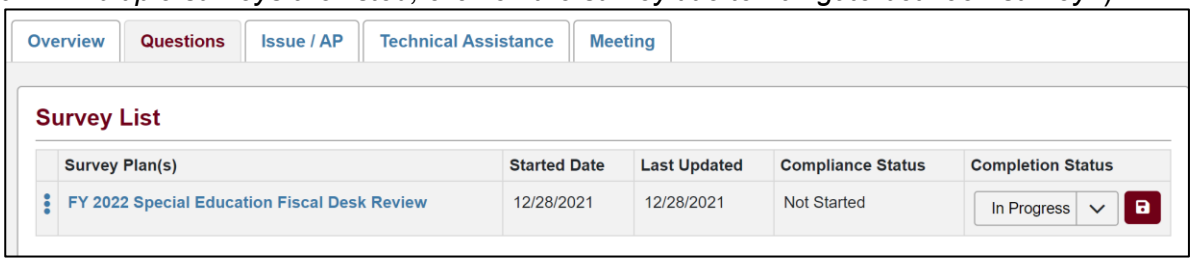
4. If the district wishes to use the Communication function to send an email, choose **Send New Email** as the **Method** and enter the email of recipient in the Receiver box. To include multiple recipients, choose **Add Another Receiver**.



Questions

The **Questions** tab displays the survey(s) assigned to a district/community school by the Resource Management Section by fiscal year. All responses are completed by the assigned Resource Management program specialist. The user navigates through the survey sections to review questions related to programmatic and fiscal categories and upload supporting documentation.

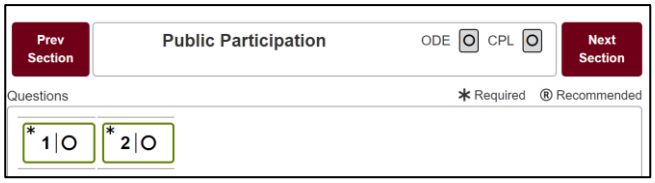
To access a specific survey, click on the survey title located under the Survey Plans area of the **Question** Tab. The selected survey is shaded grey, with the survey sections and questions now visible below. *(Note: The system automatically defaults to the first survey listed under Survey Plan. If multiple surveys are listed, click on the survey title to navigate between surveys*).



1. The Desk/Intensive survey will be available once it is placed in the “In Progress” status by the Department. The user then can navigate between the survey sections and questions to begin uploading the required documentation utilizing the **Add Document** functionality. All responses are completed by the assigned Resource Management program specialist.

2. The system populates the survey questions for the district/community school based upon the type of review assigned. The required documentation that will be examined as part of the fiscal review process are aligned to the questions in the survey. Each question includes applicable legislation in red text.

3. The **Questions Bar** identifies the total number of questions to be answered by section. The user can navigate between sections using the red **Prev Section** or **Next Section** buttons above the Questions Bar.



4. The survey questions are divided into sections displayed on the left side of the screen. The section title is highlighted dark blue when selected.

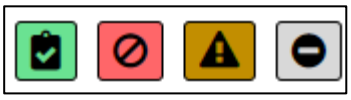


5. Once documentation has been uploaded by the district/community school, the assigned OEC Resource Management program specialist will review the questions in each section and check the appropriate response box for each question. District/community schools cannot respond to the questions.

6. The Questions Bar identifies the total number of questions by section. As questions are completed, the question number turns green along with a check mark. Survey sections also may have Question Groups that organize questions within a similar topic. These groups are displayed with horizontal lines above and below the set of questions (for example, see questions 1 through 5 below).



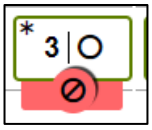
7. Based upon the evidence received from the district, the program specialist will select one or more of the icons in the **Monitoring Status** area in the lower right corner of the question to indicate the outcome of their review.



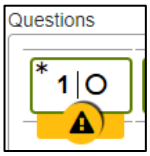
   a. If the evidence demonstrates compliance, the question will display a green icon in the **Questions Bar**.



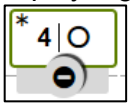
   b. If the evidence demonstrates noncompliance, the question will display a red icon in the **Questions Bar**. The Program Specialist will enter more detailed information for the district under the **Issues/APS** tab.



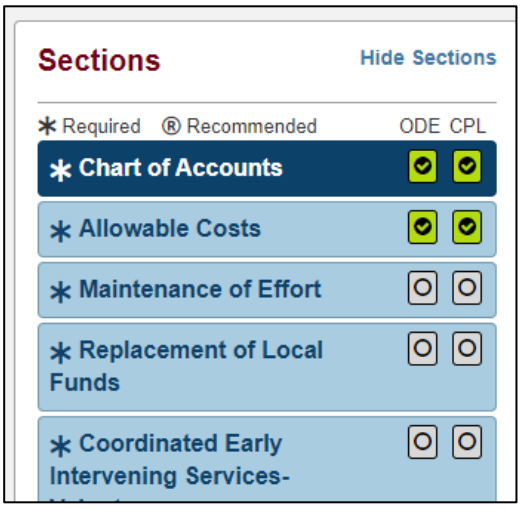
   c. If technical assistance is required, the question will display an orange icon in the **Questions Bar**. The Program Specialist will enter more detailed information for the district under the **Technical Assistance** tab.



   d. If the question does not apply to the district/community school, the question will display a gray icon.

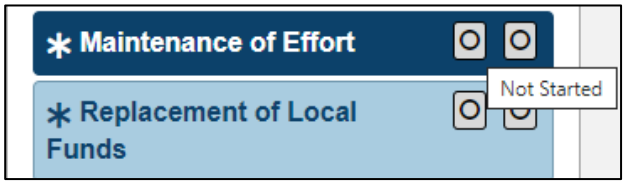


8. Two columns of colored icons track the OEC Resource Management program specialist's progress during the review.



The left column, titled **ODE,** tracks the completion of the responses to the questions within the section.

- The gray icon indicates no questions in the section have responses.



- The blue icon indicates that questions are in the process of completion.

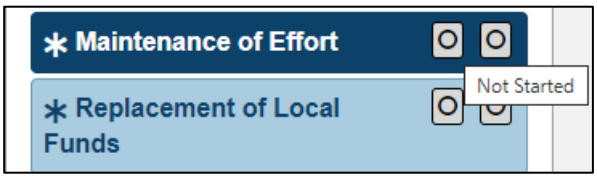


- The green icon indicates that all questions in the section have responses.

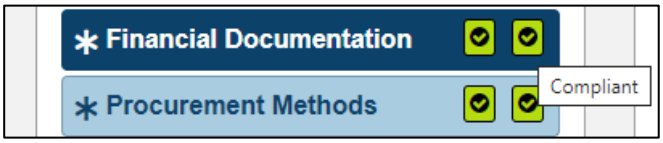


The right column, titled **CPL,** indicates the compliance status within the section.

- The gray icon indicates no questions in the section have responses.



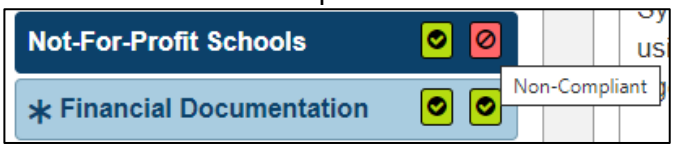
- The green icon indicates all questions in the section are compliant.



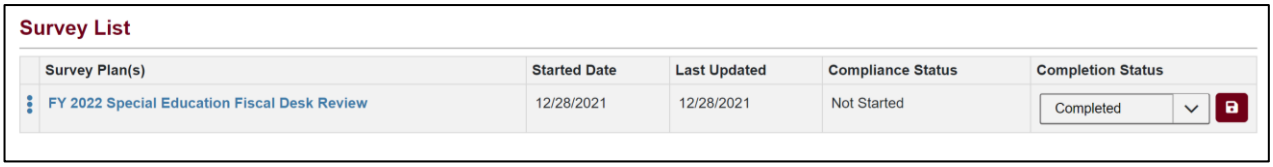
- The orange icon indicates that at least one question required technical assistance.



- The red icon indicates at least one question in the section is noncompliant.

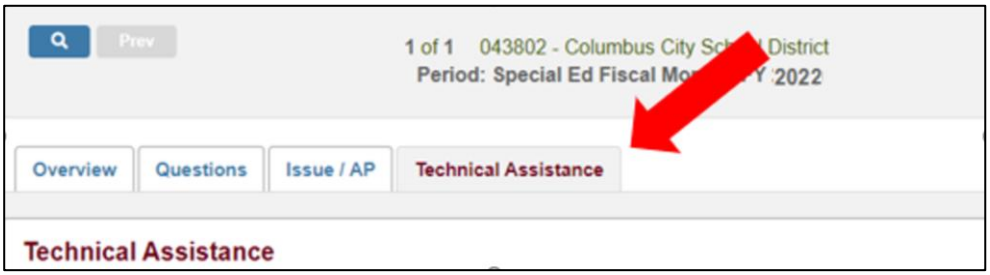


9. When the review is complete, the program specialist will close the review by changing the **Completion Status** to “Completed” and saving the survey.

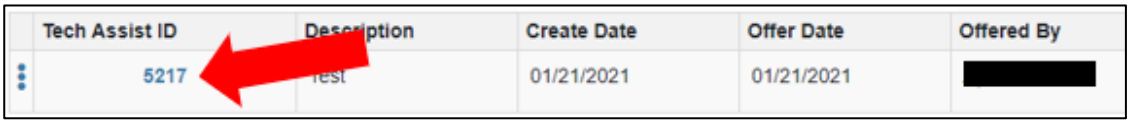


Technical Assistance

1. During the review process, the Program Specialist may need to provide technical assistance to the district. Technical assistance will be documented on the **Technical Assistance** tab.



2. To view a Technical Assistance and its details, click on the highlighted **Tech Assist ID** on the left side of the screen.



3. Specific details about the areas of concern are available in the **Technical Assistance Details Description** box. The technical assistance details contain items that need to be corrected prior to the completion of the review or assistance to prevent the district from being found noncompliant in future reviews. For example, function codes may not accurately reflect the activity a person performs or the special education purpose of the expenditure.

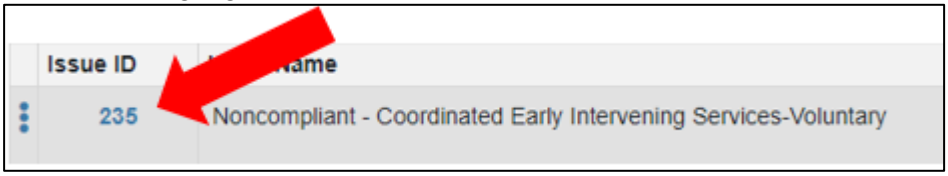
4. The district is able to identify who is offering the assistance in the **Offered By** boxes.

5. Documents, Comments, or Communications can be made for any Technical Assistance.

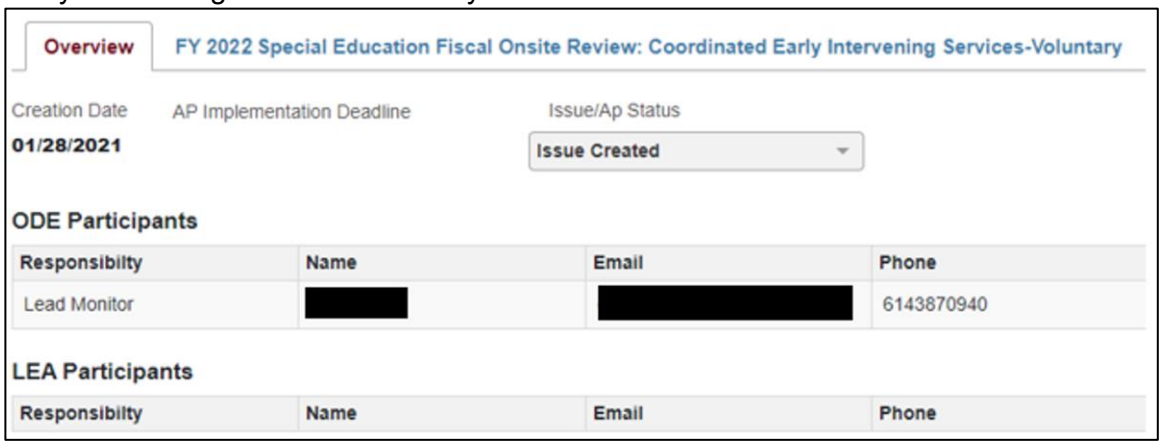
Issues/CAP

During an intensive or desk fiscal review, when the Program Specialist identifies a specific area reviewed is noncompliant, the district is required to complete a **Corrective Action Plan** (CAP).

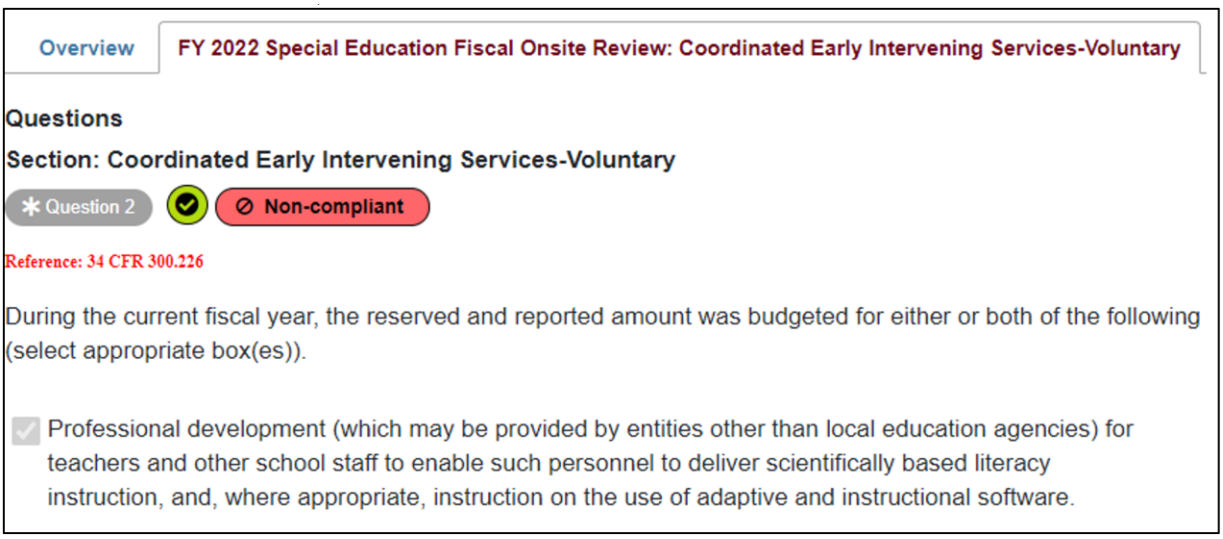
1. The systemic issues are identified on the **Issue/AP** tab. Each issue will have an Issue ID, Issue Name, Source, Creation Date, Issue/AP Status, and Action. To view an Issue and its details, click on the highlighted **Issue ID** on the left side of the screen.



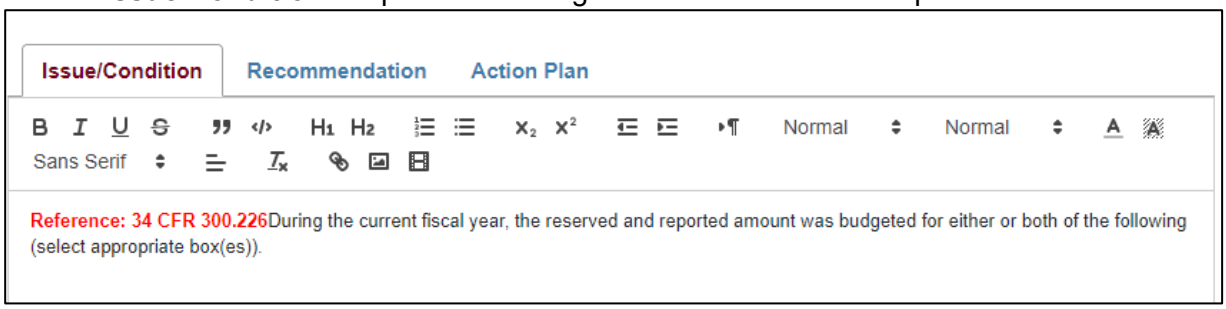
2. The **Overview** tab contains the components of the Corrective Action Plan (CAP) process. It identifies the **Creation Date, Issue/AP Status,** and **Participants,** as well as providing a box with the **Issue/Condition, Recommendation, and Action Plan** details. The tab to the right is the area of noncompliance. In this example, the area of noncompliance is Coordinated Early Intervening Services-Voluntary.



3. The tab, **FY2022 Special Education Fiscal Onsite Review: Coordinated Early Intervening Services- Voluntary** in this example, will display the survey question reviewed for this control area.

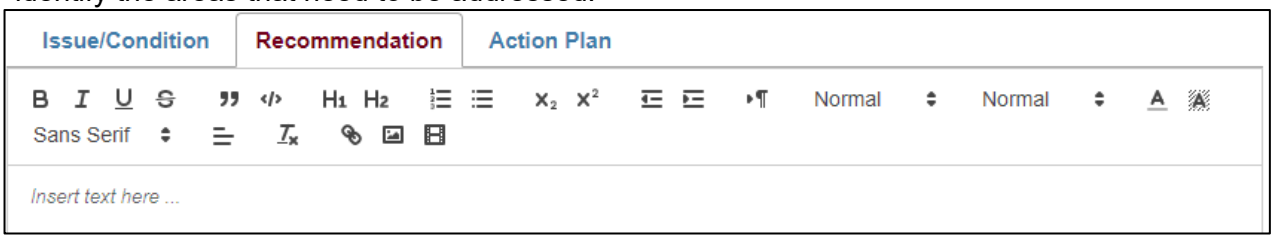


4. The **Issue/Condition** tab provides the legal citation related to the specific issue.

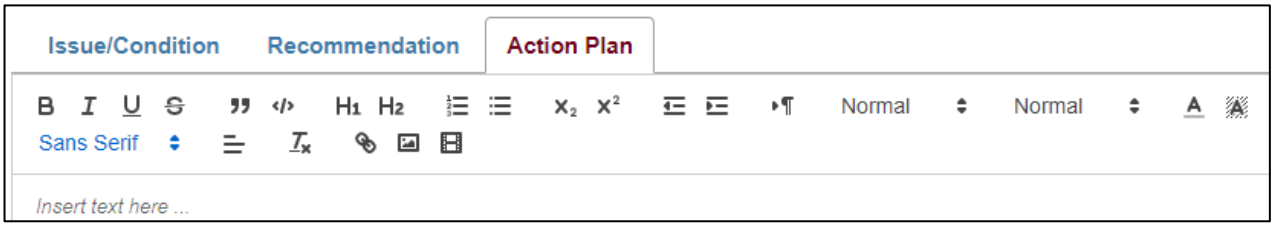


5. The district will add a corrective action plan (CAP) for each identified **Issue/Condition.**

To begin the CAP process, the district will need to review the Recommendation tab to identify the areas that need to be addressed.

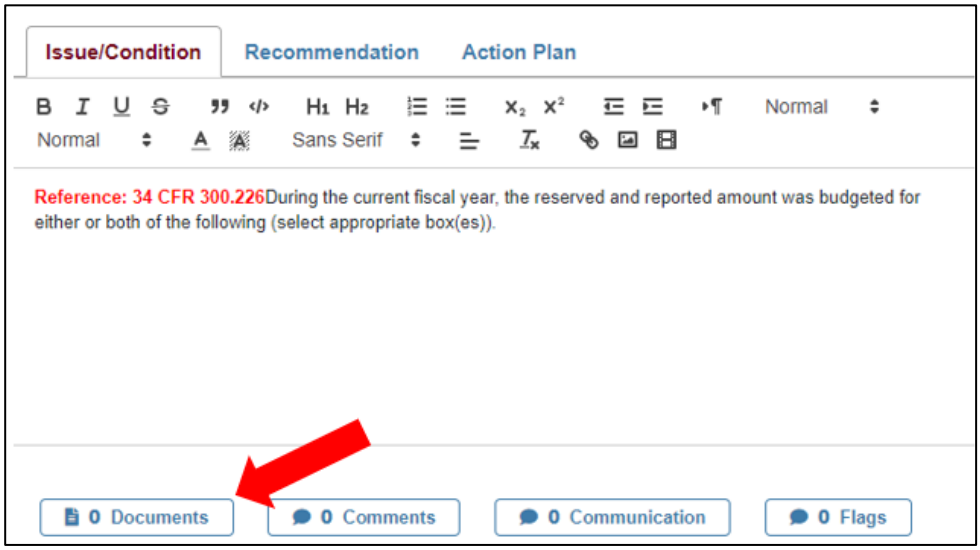


6. The **Action Plan** tab permits the district to enter their planned action steps to correct the noncompliance. When the action plan for this particular issue is complete, click the **Save** button.



7. The CAP will need to be submitted to the Department for review. Change the **Issue/AP Status** to **AP Submitted**. The OEC will review the CAP and approve or send the CAP back to the district for further revision. This process will be completed for each issue.

8. Documentation of evidence supporting the CAP may be uploaded to the Issue/CAP by using the Documents button at the bottom of the Issue/CAP to **Add Documents**. **Comments** and **Communications** can also be entered associated with the Issue/CAP here.



Upon completion of the review and/or the CAP, the district will be notified of the completion and of the status of the review. All reviews must culminate with districts being determined to be Compliant. The duration of the review is dependent upon the district's ability to document current practices and procedures that meet state and federal regulations, and demonstrate that the district has taken steps to correct any findings of noncompliance.

Appendix A - Required Documents for Special Education Fiscal Onsite/Desk Reviews

The documents listed below are reviewed during the special education fiscal review process. Districts/community schools assigned onsite or desk reviews are required to submit each of the documents applicable to their use of IDEA Part B funds. *Districts or community schools assigned self assessments are not required to submit documents.*

Required documents must be uploaded into the Department's Monitoring System. Please be attentive to the requested document format. PLEASE APPROPRIATELY NAME EACH DOCUMENT. It is important that the uploaded documents are identifiable.

Please review the document upload instructions in the FY22 Fiscal Onsite & Desk Manual. The documents listed below are grouped by the **document types** that are found in the Department's Monitoring System. Please use the underlined file names below when naming the files.

Special Note for FY22: All documents should include relevant information for IDEA Part B spending (516 and 587) as well as American Rescue Plan IDEA spending (516 and 587).

Financial Reports/Documents

Financial Transactions Report – A Financial Detail Report such as a FINDET (**Excel** spreadsheet format) that includes the transaction date, check/voucher number, purchase order number, vendor name, description of item purchased, fund (516 & 587), function, object, special cost center, expenditure amount.
Payroll Accounting Report – A financial salary/benefits report such as an Account History Report or an ACCRPT (**Excel** spreadsheet format) that specifies the pay period end date, employee name, fund (516 & 587), function, object, amount, percent of pay assigned to fund.
Time & Effort Docs: Evidence of how the district is recording time and effort for employees whose salaries are funded through Part B funds, or by one or more other sources. May include semiannual certification of a single cost objective form, personal activity report (PAR), employee's schedule.
Vouchers Submitted by District: The Resource Management Program Specialist will request a sample of vouchers selected from the financial transaction report (e.g. FINDET) submitted by the district. The district/community school is required to provide evidence that non-payroll expenses are accurate, allowable and being used for special education services and supports, or other allowable purposes. Documents/voucher packages should include but may not be limited to: purchase receipts, statements/invoices, timesheets, cancelled checks, purchase orders, contracts and Memoranda of Understanding (MOU).

Inventory List: The district's list of items of property currently in service that were purchased with Part B funds. The list provides evidence that the district follows its inventory policy for items purchased with Part B funds. Particular attention is paid to tagging/identification requirements per district policy as well as determining if an item is used for a purpose consistent with the grant. (See 34 CFR 74.53 and 80.32)

Certification of Inventory: The district must verify that it is able to locate the inventory items purchased with IDEA Part B funds (if applicable) that are selected by the OEC Resource Management Program Specialist from the inventory list.

Licensure and Certification

Staff List: A list of employees paid with 516 and/or 587 funds. The list must contain the name, title, state certification/licensure numbers and the funding source. This includes contracted services and consortium personnel.

IDEA Position Descriptions: Documentation detailing the duties for positions paid with 516 and/or 587 funds. OEC will use position descriptions for staff paid with IDEA Part B funds to verify that job duties reflect a special education purpose. In most cases, the job description will provide adequate information. In some cases, more information may be requested.

Nonpublic Service Documentation (Does not apply to community schools)

Nonpublic Consultation: Evidence of timely consultation with the nonpublic schools located within the district's boundaries in the provision of services by the district to the nonpublic schools through Part B funds for the year being reviewed.
Nonpublic Child Find Counts: Evidence of current year data showing the number of non-public school children evaluated for special education services, number of children determined to be a student with a disability (SWD) and the number of those children being served in the nonpublic schools.
Nonpublic School Not-for-Profit/For-Profit status: Documentation of discussion between the district and nonpublic(s) of the not-for-profit status of the nonpublic schools located within the district's boundaries that verifies that special education services supported through IDEA Part B funds are not being offered to students with a disability in a for-profit nonpublic school.

Policies and Procedures

Procurement Policy: The district's procurement policy. Note: The OEC Resource Management Program Specialist may request evidence the district is following its procurement policy for purchases from the transaction report. Evidence may include advertisements, bids, bid awards.

Inventory Policy: The district's inventory policy, including a definition of equipment.

Disposal Policy: The district's disposal policy that includes steps on the disposal of items purchased with Part B funds.

Public Participation/Community Partnerships

Public Participation Docs: Evidence that the district announced/publicized the opportunity for public participation in the planning and use of Part B funds reflective of the year being reviewed. The announcement will include the time, date and location of the meeting, and that the district provided reasonable notice to the public. Evidence that the meeting was held may include a meeting agenda, sign-in sheet, summary/notes or equivalent.