

## IDEA Program/Fiscal Compliance Review

For the past few months school districts in the catchment areas of two of Connecticut's Regional Educational Services Centers (RESC), CREC and EASTCONN, have been completing their IDEA Program/Fiscal Compliance Review for submission to the Bureau of Special Education of the Connecticut State Department of Education. This process is part of the state's efforts to comply with the federal government's fiscal accountability of federal funds that are distributed yearly to local school districts. The remaining school districts in the other four RESC regions will complete their IDEA Program/Fiscal Compliance Review during the next two years. The schedule for these remaining school districts is: 2011-12 ACES and Ed Connection; 2012-13 CES and LEARN.

Each school district must submit a desk audit, with additional, extensive documentation, addressing various programmatic policies/procedures and fiscal compliance with the federal Individuals with Disabilities Education Improvement Act (IDEA). This documentation would include school board policies, district procedures, district budgets, CEIS policies and procedures, tracking systems for specific equipment bought with federal funds, the correct calculation of proportionate funds for parentally placed private school students with disabilities, NIMAS/NIMAC policies, state and district-wide assessment policies/procedures, and both elementary and secondary excess costs calculations.

Based on the results of the desk audit, some LEAs might be chosen to have an onsite visit to determine the accuracy of their policies/procedures. This might result in findings of non-compliance by the LEA. This oversight of fiscal accountability and transparency, especially of the federal funds provided under the American Recovery and Reinvestment Act of 2009 (ARRA), has become of a major focus of the United States Department of Education.