

LOUISIANA DEPARTMENT OF EDUCATION



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## Charter Finances

Foundational Charter Workshop  
July 2022

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# Agenda

- **ESSA Maintenance of Effort**
  - What are the Requirements?
  - Access to MOE applications
- **IDEA Maintenance of Effort Requirements**
  - IDEA MOE Allowable Exceptions
  - Local only calculations
- **Fiscal Monitoring Audits**
  - Scope of review
  - Required documentation



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## ESSA Maintenance of Effort Requirement

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# Maintenance of Effort (MOE) - ESSA Defined



# What are the MOE Requirements?

## The RULE

- MOE requires local educational agencies (LEAs) to demonstrate that the level of state and local funding remains relatively constant from year to year.
  - LEAs have a required level of expending general fund dollars to maintain eligibility and compliance to receive federal funds.

## The TESTs:

1. Every Student Succeeds Act (ESSA) MOE Verification
  - *MOE is completed as an application in eGMS (available in eGMS from March – June 30).*

# ESSA MOE Requirement

LDOE must determine that either the combined fiscal effort per student or the aggregate expenditure of the LEA from state and local funds for free public education in the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditure for the year before that or second preceding year.

- Verifies that the LEA is eligible to receive all applicable ESSA grant funds.
- A comparison of 2 years of expenditure data from the Annual Financial Report (AFR).
- Must expend at least 90% of the prior year expenditures.
- Can meet requirement in total expenditures or on a per pupil basis.

# ESSA MOE Verification

Failure to Meet ESSA MOE requirement:

- ❑ LDOE reduces the amount of funds allocated under ESSA programs in the exact proportion in which an LEA fails to meet the 90% requirement.
- ❑ An LEA has to fail the ESSA MOE requirement more than once over a five year period before reductions in allocations are made.
- ❑ The LEA may opt to submit a waiver request to USDE requesting to regain the reduced grant funds. (LDOE assists in this effort)

\*There are no exceptions for ESSA MOE compliance



Maintenance of Effort (MOE) - ESSA  
Submitting on eGMS





# Gaining access to eGMS?

- Authorize user will log into eGMS.
  - User should have data entry and submission authorities for MOE.
- Check with Security Coordinator for appropriate access.
- User will select GMS Access / Select once signed in

# What does this look like in eGMS?

Access the eGrants Management System

**You have been granted access to the forms below by your Security Administrator**

## **LEA Reports**

[Achieve Budget by Program](#)

[Super App Budget by Program](#)

## **Monitoring**

[Fiscal Monitoring](#)

[Program Monitoring](#)

## **GMS Access / Select**

[LEA Central Data](#)

[Funded Applications](#)

[Non-Funded Data Collections](#)

# Make applications available

Open LEA Central Data to access MOE Assurances

Select Fiscal Year: 2023 [Click to view Funding Summary](#)

**Created**

**Central Data** NOTE: Before a new year application will be available, you MUST complete the contact information (LEA Central and related program), and agree to assurances (Common and related program).

Application Name	Revision	Status	Date	Actions
LEA Central Data	Original Application	Created		<a href="#">Open</a>

**Formula Grant**

Application Name	Revision	Status	Date	Actions
Super App	Original Application	Final Approved	3/11/2022	<a href="#">Open</a> <a href="#">Review Summary</a>

**Discretionary Grant**  
There currently aren't any Discretionary Grant applications created.

**Competitive Grant**  
There currently aren't any Competitive Grant applications created.

**Payments Only**  
There currently aren't any Payments Only applications created.

**Maintenance of Effort**  
There currently aren't any Maintenance of Effort applications created.

**Non Funded**  
There currently aren't any Non Funded applications created.

**Available**

**Central Data**  
There currently aren't any Central Data applications available.

**Formula Grant**  
There currently aren't any Formula Grant applications available.

**Discretionary Grant**  
There currently aren't any Discretionary Grant applications available.

**Competitive Grant**  
There currently aren't any Competitive Grant applications available.

**Maintenance of Effort**  
There currently aren't any Maintenance of Effort applications available.

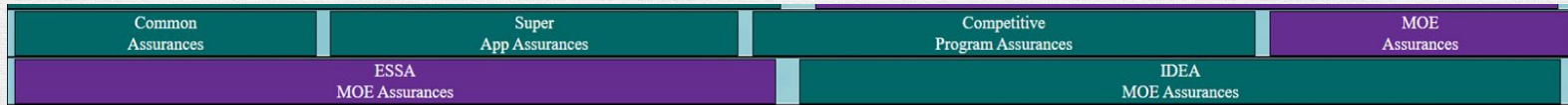
**Non Funded**  
There currently aren't any Non Funded applications available.

# Getting to MOE Assurances

- From the GMS Access Select Page
  - Click Open next to LEA Central Data
  - Click “Assurances tab”



- Click “MOE Assurances”



# Complete MOE Assurances

- Select ESSA and IDEA MOE tabs.
- Check box to agree to data.
- Select Legal Entity Agrees button to save.

Application: 2022-2023 LEA Central Data - 00-  
Cycle: Original Application

Project Period: 10/1/2021 - 6/30/2023

Printer-Friendly  
[Click to Return to Sponsor Select](#)  
[Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

Common Assurances	Contact Information	Super App Assurances	Competitive Program Assurances	Assurances	MOE Assurances
ESSA MOE Assurances			IDEA MOE Assurances		

ESSA MOE Certifications and Assurances [Click for Instructions](#)

By checking this box, the applicant hereby certifies that he or she has read, understood and will comply with the assurances listed below, as applicable to the program(s) for which funding is requested.

ESSA Maintenance of Effort is met when an LEA demonstrates state and local funds expended during the first preceding year (FY 2020-2021 ) is equal to or greater than 90% of state and local funds expended during the second preceding year (FY 2019-2020 ), either by the combined fiscal effort per student or the aggregate expenditure of state and local funds.

We certify that the FY 2019-2020 and FY 2020-2021 data represented in the calculations for the FY 2022-2023 ESSA Maintenance of Effort Verification are complete and accurate to the best of our knowledge.

We understand that if ESSA Maintenance of Effort is not met, the applicable program funds will be reduced by the exact proportion in which our LEA fails to meet the 90% requirement.

The authorized representative of the applicant certifies that he or she has read, understands, and agrees with the above stated certifications and assurances.

The assurances were fully agreed to on this date: \*

These assurances have been agreed to by:

\* Each submission of our MOE Verification serves as a re-certification of the expenditures and data reported.

# Creating MOE

- Once authorize user selects “Legal Entity Agrees” button to save, return to the GMS Access/Select Page (top right corner of the screen).



- Scroll down until you see Maintenance of Effort  
- Next to ESSA MOE Verification select “Create”

# Complete MOE Assurances

## Create MOE application

Select Fiscal Year:  [Click to view Funding Summary](#)

**Central Data** *NOTE: Before a new year application will be available, you MUST complete the contact information (LEA Central and related programs), and agree to assurances (Common and related programs).*

Application Name	Revision	Status	Date	Actions
LEA Central Data	Original Application	Created		<a href="#">Open</a>

**Formula Grant**

Application Name	Revision	Status	Date	Actions
Super App	Amendment 1	Not Submitted		<a href="#">Open</a> <a href="#">Amend</a> <a href="#">Review Summary</a> <a href="#">Delete Application</a>

**Discretionary Grant**  
There currently aren't any Discretionary Grant applications created.

**Competitive Grant**

Application Name	Revision	Status	Date	Actions
Early Childhood Consolidated Application	Original Application	Not Submitted		<a href="#">Open</a> <a href="#">Amend</a> <a href="#">Review Summary</a> <a href="#">Delete Application</a>

**Payments Only**  
There currently aren't any Payments Only applications created.

**Maintenance of Effort**  
There currently aren't any Maintenance of Effort applications created.

**Non Funded**  
There currently aren't any Non Funded applications created.

**Available**

**Central Data**  
There currently aren't any Central Data applications available.

**Formula Grant**  
There currently aren't any Formula Grant applications available.

**Discretionary Grant**  
There currently aren't any Discretionary Grant applications available.

**Competitive Grant**  
There currently aren't any Competitive Grant applications available.

**Maintenance of Effort**  
ESSA MOE Verification Submissions due by 7/15/2022 [Create](#)

**Non Funded**  
There currently aren't any Non Funded applications available.

# Start Review and submission process.

- Overview of MOE
- Program Specific tab

Application: 2022-2023 ESSA-Maintenance of Effort - - Original Application Project Period: 7/1/2022 - 6/30/2023 Printer-Friend  
Cycle: Original Application Click to Return to GMS Access Select Pa Click to Return to Menu List / Sign O

Overview	Program Specific	Submit	LDE Adjustments	Page Lock Control	Application Print
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**ESSA MOE Verification Overview**

**Program:** ESSA MOE Verification

**Purpose:** LEAs are required to show annually that they have met the Maintenance of Effort requirement in order to be eligible for federal grant funds. Approval of Maintenance of Effort is part of the business process for obligation of federal grant funds; therefore, LEAs may not obligate funds until LDOE is in receipt of a substantially approvable grant application and the Maintenance of Effort requirement has been met.

**ESSA:** An LEA receiving funds under an applicable program, may receive its full allocation of funds only if the SEA finds that either the combined fiscal effort per student or the aggregate expenditures of State and local funds with respect to the provision of free public education in the LEA for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year. The Maintenance of Effort calculation is a direct result of previously reported Annual Financial Report data submitted by the LEAs. Two consecutive years of the most recent data available from the AFR is used for comparison. If the LEA has complied with AFR requirements, then the MOE calculation is presumed correct.

**Legislation and Guidance:** Found in Subpart 2 - Other Provisions Section 8521 of the ESEA <https://www2.ed.gov/documents/essa-act-of-1965.pdf>





# ESSA DATA

- Select “Program Specific” to begin reviewing your data.



# ESSA Calculation of data exported and Pre-populated from AFR

Review data and save page.

Application: 2022-2023 ESSA-Maintenance of Effort -- Original Application Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly Click to Return to GMS Access Select Page Click to Return to Menu List / Sign Out

Overview Program Specific Submit LDE Adjustments Page Lock Control Application Print

ESSA Annual MOE Verification ESSA MOE Adjustments ESSA Fiscal Effort Per Pupil

Annual MOE Verification [Click for Restrictions](#)

NOTE: The Save button must be selected in order for the verification of expenditures to be calculated and saved.

EXPENDITURE DESCRIPTION	KPC	AFR COLUMN	AFR EXPENDITURE AMOUNTS	
			FY 2019-2020	FY 2020-2021
A. TOTAL ALL EXPENDITURES	30900	10 (Total)	42,914,038	45,280,922
B. LESS: DEBT SERVICE	30830	10 (Total)	2,585,669	2,653,253
C. LESS: FACILITIES CONSTRUCTION	49960	10 (Total)	5,820,676	5,091,173
D. LESS: COMMUNITY SERVICE	49200	10 (Total)	30,130	22,350
E. LESS: REVENUE FROM FEDERAL SOURCES	14900	5 & 6	1,939,977	2,909,736
F. TOTAL EXPENDITURES FROM NON FEDERAL SOURCES				
ADJUSTED MOE REQUIRED AMOUNT <i>If the MOE is not met in a prior year, the prior year's required amount is used as the base amount for determining MOE in subsequent years.</i>			34,750,831	
G. What percentage of 2019-2020 expenditures are the 2020-2021 expenditures?				%
ARE FY 2020-2021 TOTAL EXPENDITURES (LINE F) >= 90% OF FY 2019-2020 TOTAL EXPENDITURES (LINE G)?			Yes <input type="radio"/> No <input type="radio"/> NA <input type="radio"/>	

**Upload** Please upload supporting information files. Allowable file types are Microsoft Word (.doc, .docx) and Adobe PDF. Files must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, %, & etc.). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of saved data.

No file chosen

Uploaded Files:  
No files are currently uploaded for this page.

# ESSA Annual MOE Verification Tab

- This page will display pre populated AFR data by KPC.
- Verify data and click save

# Adjustments to ESSA MOE

- Possible reason for adjustments:
  - Corrections made to AFR data after it has been submitted
  - Adjustments may have been determined during single audit (Comprehensive Annual Financial Report)
  - If the independent auditor determines through their audit that a reporting error occurred in one of the key punch codes used to calculate MOE, maintain documentation of that error to substantiate adjusting your expenditures for the MOE calculation
- If adjustments are made - enter comments and upload supporting documentation

# Adjustments to AFR Data

- Enter adjustment amount
- Enter comment and upload supporting documentation
- Calculate and save page

Application: 2022-2023 ESSA-Maintenance of Effort - Original Application Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
[Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

The page has not been saved due to the following errors:  
**Errors:**  
 • Copy of Justification Comment is required if any amounts are entered in the Adjusted Amount fields.  
 • Cytosized Files are required if any amounts are entered in the Adjusted Amount fields.

Overview Program Specific Submit LDE Adjustments Page Lock Control Application Print  
 ESSA Annual MOE Verification ESSA MOE Adjustments ESSA Fiscal Effort Per Pupil

MOE Adjustments [Click for Instructions](#)

EXPENDITURE DESCRIPTION	KPC	AFR COLUMN	AFR EXPENDITURE AMOUNTS		ADJUSTED AMOUNTS		ADJUSTED TOTALS	
			FY 2019-2020	FY 2020-2021	FY 2019-2020	FY 2020-2021	FY 2019-2020	FY 2020-2021
A. TOTAL ALL EXPENDITURES	30900	10 (Total)	42,914,038	45,280,922		-280,922	42,914,038	45,000,000
B. LESS: DEBT SERVICE	50850	10 (Total)	2,583,669	2,653,253			2,583,669	2,653,253
C. LESS: FACILITIES CONSTRUCTION	49960	10 (Total)	5,820,676	5,091,173			5,820,676	5,091,173
D. LESS: COMMUNITY SERVICE	49200	10 (Total)	30,130	22,350			30,130	22,350
E. LESS: REVENUE FROM FEDERAL SOURCES	14800	5 & 6	1,939,977	2,909,736			1,939,977	2,909,736
F. TOTAL EXPENDITURES FROM NON FEDERAL SOURCES			32,537,586	34,604,410			32,537,586	34,323,488
ADJUSTED MOE REQUIRED AMOUNT <i>(When MOE is not met in a prior year, the prior year's required amount is used as the base amount for determining MOE in subsequent years.)</i>			34,730,831					
G. What percentage of 2019-2020 expenditures are the 2020-2021 expenditures?				99 %				
ARE FY 2020-2021 TOTAL EXPENDITURES (LINE F) > OR = 90% OF FY 2019-2020 TOTAL EXPENDITURES (LINE G)?					Yes	No	NA	MOE Met

Adjustment Justification Comment: (0 of 2000 maximum characters used)

**Upload** Please upload supporting information files. Allowable file types are Microsoft Word (.doc/.docx) and Adobe PDF. Files must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, \$, % etc.). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of unsaved data.

Choose File No file chosen

# Adjustments to AFR Data

Application: 2022-2023 ESSA-Maintenance of Effort - -  
 Cycle: Original Application

Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
 Click to Return to GMS Access Select Page  
 Click to Return to Menu List / Sign On

Overview	Program Specific	Submit	LDE Adjustments	Page Lock Control	Application Print
ESSA Annual MOE Verification		ESSA MOE Adjustments		ESSA Fiscal Effort Per Pupil	

MOE Adjustments

[Click for Instructions](#)

EXPENDITURE DESCRIPTION	KPC	AFR COLUMN	AFR EXPENDITURE AMOUNTS		ADJUSTED AMOUNTS		ADJUSTED TOTALS	
			FY 2019-2020	FY 2020-2021	FY 2019-2020	FY 2020-2021	FY 2019-2020	FY 2020-2021
A. TOTAL ALL EXPENDITURES	50900	10 (Total)	42,914,038	45,280,922		-280,922	42,914,038	45,000,000
B. LESS: DEBT SERVICE	50850	10 (Total)	2,585,669	2,653,253			2,585,669	2,653,253
C. LESS: FACILITIES CONSTRUCTION	49960	10 (Total)	5,820,676	5,091,173			5,820,676	5,091,173
D. LESS: COMMUNITY SERVICE	49200	10 (Total)	30,130	22,350			30,130	22,350
E. LESS: REVENUE FROM FEDERAL SOURCES	14900	5 & 6	1,939,977	2,909,736			1,939,977	2,909,736
F. TOTAL EXPENDITURES FROM NON FEDERAL SOURCES			32,537,586	34,604,410			32,537,586	34,323,480
ADJUSTED MOE REQUIRED AMOUNT <i>If new MOE is not met in a prior year, the prior year's required amount is used as the base amount for determining MOE in subsequent years.</i>			34,730,831					
G. What percentage of 2019-2020 expenditures are the 2020-2021 expenditures?			99%					
ARE FY 2020-2021 TOTAL EXPENDITURES (LINE F) > OR = 90% OF FY 2019-2020 TOTAL EXPENDITURES (LINE G)?					Yes	No	NA	MOE Met

Adjustment Justification Comment: (55 of 2000 maximum characters used)

Decreased amount of expenditures based on audit review.

**Upload** Please upload supporting information files. Allowable file types are Microsoft Word (.doc/.docx) and Adobe PDF. Files must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, %, & etc.). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of unsaved data.

Choose File | No file chosen

Uploaded Files:

007-Maintenance of Effort Quick Guide for agency users in 2018-20220606031940-a007.m.docx

Delete Selected Files

Calculate Totals

Save Page

# ESSA Fiscal Effort Per Pupil

Review student counts and save page.

Application: 2022-2023 ESSA-Maintenance of Effort - Original Application      Project Period: 7/1/2022 - 6/30/2023      [Printer-Friendly](#)  
[Click to Return to GMS Access Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

Overview    Program Specific    Submit    LDE Adjustments    Page Lock Control    Application Print

ESSA Annual MOE Verification    ESSA MOE Adjustments    ESSA Fiscal Effort Per Pupil

Fiscal Effort Per Pupil [Click for Instructions](#)

A		B		C		D		E		F		G	H
Total Expenditures from Non Federal Sources		MFP Student Membership Count		Effort Per Pupil		F / E		Is G >= 90%					
FY 2018-2019	FY 2020-2021	October 1 2018	October 1 2020	A/C=	B/D=								
34,730,831	34,323,488	2,041	1,884									%	

[Calculate Totals](#)    [Save Page](#)

# ESSA Fiscal Effort Per Pupil

Application: 2022-2023 ESSA-Maintenance of Effort - -  
 Cycle: Original Application

Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
[Click to Return to GMS Access Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

Overview	Program Specific	Submit	LDE Adjustments	Page Lock Control	Application Print
ESSA Annual MOE Verification			ESSA MOE Adjustments	ESSA Fiscal Effort Per Pupil	

Fiscal Effort Per Pupil

[Click for Instructions](#)

A	B	C	D	E	F	G	H
Total Expenditures from Non Federal Sources		MFP Student Membership Count		Effort Per Pupil		F / E	Is G >= 90%
FY 2018-2019	FY 2020-2021	October 1 2018	October 1 2020	A / C*	B / D*		Yes No NA
34,730,831	34,323,488	2,041	1,884	17,017	18,218	107%	Yes

[Calculate Totals](#) [Save Page](#)



# ESSA Fiscal Effort Per Pupil

- Once data is verified save the page.
- A “Yes” or “No” will appear in Column H.

Note: The ESSA MOE verification requirement can be met in aggregate of expenditure data or by Fiscal Effort Per Pupil.

# ESSA Fiscal Effort Per Pupil

Select Submit tab.

Run consistency check and Submit to LDOE

Application: 2022-2023 ESSA-Maintenance of Effort -- Original Application Project Period: 7/1/2022 - 6/30/2023 Printer-Friendly  
Click to Return to GMS Access Select Page  
Click to Return to Menu List / Sign Out

Overview Program Specific **Submit** LDE Adjustments Page Lock Control Application Print

Submit [Click for Instructions](#)

The Consistency Check must be successfully processed before you can resubmit your application.

[Consistency Check](#) [Lock Application](#) [Unlock Application](#)

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Overview Program Specific **Submit** LDE Adjustments Page Lock Control Application Print

Submit [Click for Instructions](#)

**Warning!**

You are about to make final submission of the application information for LDE approval. In order to make changes to your institution's application after clicking the submit button below you must contact LDE to change your application's status. District Admin LEA TEST ran the consistency check process which locked the application on 6/6/2022 at 3:50 PM.

[Lock Application](#) [Unlock Application](#)

Assurances 5-19-2022  
Consistency Check was run on: 6-6-2022  
Subrecipient Data Entry  
Sponsor Administrator  
ESSA MOE Audit Staff Review [Submit to LDE](#)

Questions?





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## IDEA Maintenance of Effort Requirements

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# What are the MOE Requirements for IDEA?

## The RULE

- MOE requires local educational agencies (LEAs) to demonstrate that the level of state and local funding remains relatively constant from year to year.
  - LEAs have a required level of expending general fund dollars to maintain eligibility and compliance to receive federal funds.

# IDEA Maintenance of Effort - Two Tests



# IDEA Confirmation and Verification

## Two Separate Tests in eGMS

- **Confirmation – Compliance standard**
  - Compares actual expenditures from most recent AFR submission.
  - Confirms that the LEA has complied with the required level of spending.
- **Verification – Eligibility standard**
  - Compares most recent AFR data to budget data for the upcoming grant year.
  - Verifies that the LEA is eligible to receive IDEA Part B grant funds.



Total expenditures must meet or exceed a prior year amount in both tests.

# IDEA Confirmation and Verification

- Four (4) Methods to meet MOE requirements for IDEA:
  1. State and local total expenditures
  2. State and local per pupil effort
  3. Local only fund expenditures
  4. Local only funds per pupil effort

Only one method is needed for compliance.





# IDEA MOE Calculations

## Failure to Meet IDEA MOE requirements

- **Confirmation – Compliance standard**
  - LDOE may seek to recover funds from the LEA's non-federal sources (general fund) in the same amount in which an LEA failed to meet the requirement (not to exceed the grant award amount).
- **Verification – Eligibility standard**
  - The LEA would not be eligible to receive any IDEA Part B grant funds for the budgeted grant year.

\*IDEA MOE does not have a waiver option



## Most Important for MOE

Tracking

Tracking



LEAs should make sure to track expenditures quarterly according to their budget to ensure that the LEA is on track to meet the required spending levels to meet MOE.

Believes

IDEA Maintenance of Effort (MOE) -  
Submitting on eGMS



# How is MOE Submitted for Review?

- MOE is submitted to the LDOE through an application in eGMS
  - Two Seperate Applications:
    - IDEA MOE Confirmation
    - IDEA MOE Verification
- Application is open and (available from March – June 30).

# What does IDEA MOE look like in eGMS?

## First Steps - Access IDEA MOE Applications:

- Log in to eGMS and select - [GMS Access select](#) (same as ESSA)
- Select appropriate year for application
  - Confirmation - same year as most recent AFR submitted; this application should be available to create
  - Verification - upcoming grant year starting July 1; this application becomes available when MOE assurance is completed (same as ESSA)



# What does IDEA MOE look like in eGMS?

- [Open](#) application to an Overview and then select [Program Specific](#)
- IDEA Confirmation will have pre-populated data for 2 years
- IDEA Verification will have pre-populated data for 1 year



# State and Local Expenditures PG1

Enter Budgeted expenditures by KPC and save page  
(MOE Confirmation will have pre-populated data entered already)

Application: 2022-2023 IDEA MOE Verification - -  
Cycle: Original Application

Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
Click to Return to GMS Access/Select Page  
Click to Return to Menu List / Sign Out

Overview	Program Specific	Submit	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1		State and Local Expenditures-PG2		State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	

State and Local Expenditures - KPC 0015930 through 0026915 [Click for Instructions](#)

NOTE: The Save button must be selected in order for the confirmation of expenditures to be calculated and saved.

EXPENDITURE DESCRIPTION	KPC	ACTUAL EXPENDITURE AMOUNTS	BUDGETED EXPENDITURE AMOUNTS
		FY 2020-2021	FY 2022-2023
<b>I. General Fund Expenditures for Special Education</b>			
<b>A. Special Education Programs</b>			
1. Special Education Programs - Special Needs			
a. Salaries - Special Education Programs - Special Needs			
(1) Teachers	0015930	986,485	
(2) Para-professionals (Aides)	0015940	482,898	
(3) Substitute Teachers	0015950	5,308	
(4) Other Substitute/Temp. Employees	0015960	10,595	
(5) Other Instructional Salaries	0015970	612	
(6) Sabbatical Leave	0015980	0	

# State and Local Expenditure Pg. 1

## IDEA MOE Verification

- **Actual Expenditure Amounts** - First column of data - pre-populated from the IDEA MOE Confirmation and/or AFR.
- **Budgeted Expenditure Amounts** - Second column of data - requires you to enter upcoming fiscal year budgeted (general fund) special education related expenses.
- This page must be saved to proceed to page 2!



# State and Local Expenditures PG2

Enter Budgeted expenditures by KPC and save page  
(MOE Confirmation will have pre-populated data entered already)

Application: 2022-2023 IDEA MOE Verification - -  
Cycle: Original Application

Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
[Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

The page has saved with the following warnings (they will need to be corrected to pass the consistency check):  
**Warnings:**

- State and Local Expenditures Page 2 must be saved to bring over changes from State and Local Expenditures Page 1 and values to be recomputed. If exceptions have been entered, State and Local Exceptions must also be re-saved.

Overview	Program Specific	Submit	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1	State and Local Expenditures-PG2			State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	Local Only Funds

State and Local Expenditures - KPC 0026965 through 0044370 [Click for Instructions](#)

**NOTE:** The Save button must be selected in order for the confirmation of expenditures to be calculated and saved.

EXPENDITURE DESCRIPTION	KPC	ACTUAL EXPENDITURE AMOUNTS FY 2020-2021	BUDGETED EXPENDITURE AMOUNTS FY 2022-2023
<b>II. Support Services Programs</b>			
<b>A. Pupil Support Services</b>			
4. Support Of Individual Special Needs Students			
a. Salaries			
(1) Supervisor (eg, Assistive Tech Super)	0026965	0	

# State and Local Expenditures PG2

Enter comments and upload budget for support and save page (page requirements)

(6) Workmen's Compensation	0044330	0	
(7) Health Benefits (retirees)	0044340	0	
(8) Sick Leave Severance Pay	0044350	0	
(9) Annual Leave Severance Pay	0044360	0	
(10) Other Employee Benefits	0044370	0	400,000
SUBTOTAL KPC 0015930 through 0026915		2,912,594	2,913,222
SUBTOTAL KPC 0026965 through 0044370		264,441	400,000
GRAND TOTAL Special Education Expenditures		3,177,035	3,313,222

**NOTE: NO FEDERAL FUNDS SHOULD BE INCLUDED IN THIS REPORT.**

Comments. (4 of 2000 maximum characters used)

test

**Upload** Please upload supporting information files. Allowable file types are Microsoft Word (.doc/.docx) and Adobe PDF. Files must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, \$, % etc.). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of unsaved data.

Choose File | No file chosen

Uploaded Files:

007-For Testing Purpose1-20220302085826-E007AR.docx

**Delete Selected Files**

**Calculate Totals** **Save Page**

# State and Local Fiscal Effort Per Pupil

Totals have carried over and student counts are pre-populated - Save page

Application: 2022-2023 IDEA MOE Verification - Original Application      Project Period: 7/1/2022 - 6/30/2023      [Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

page has saved with the following warnings (they will need to be corrected to pass the consistency check):  
 warnings:  
 State and Local Fiscal Effort Per Pupil must be saved to bring over changes from State and Local Expenditures pages and values to be recomputed.

Overview	Program Specific	Submit	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1		State and Local Expenditures-PG2		State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	

State and Local Fiscal Effort Per Pupil [Click for Instructions](#)

A	B	C	D	E	F
Total Actual Expenditures	Total Budgeted Expenditures	SER Student Membership Count		Effort Per Pupil	
FY 2020-2021	FY 2022-2023	October 1 2020	October 1 2021	A / C =	B / D =
3,177,035	3,313,222	266	277		

[Calculate Totals](#)   [Save Page](#)

# State and Local Fiscal Effort Per Pupil

Application: 2022-2023 IDEA MOE Verification - -  
Original Application

Project Period: 7/1/2022 - 6/30/2023

Printer-Friendly  
Click to Return to GMS Access/Select Page  
Click to Return to Menu List / Sign Out

Overview	Program Specific	Submit	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1		State and Local Expenditures-PG2		State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	
					Local Only Funds	

State and Local Fiscal Effort Per Pupil

[Click for Instructions](#)

A	B	C	D	E	F
Total Actual Expenditures	Total Budgeted Expenditures	SER Student Membership Count		Effort Per Pupil	
FY 2020-2021	FY 2022-2023	October 1 2020	October 1 2021	A/C=	B/D=
3,177,035	3,313,222	266	277	11,944	11,961

[Calculate Totals](#)

[Save Page](#)

# State and Local Effort Per Pupil

- The per pupil calculation is determined by using the total actual expenditures and the total budgeted expenditures and the SER student membership count.
  - $A \text{ (Total Actual Expenditures)} / C \text{ (SER Student Membership Count)} = E \text{ (Effort per pupil)}$
  - $B \text{ (Total Budgeted Expenditures)} / D \text{ (SER Student Membership Count)} = F \text{ (Effort per pupil)}$
- LEA does not enter any data on this page.
- This page must be saved to proceed!

# Things to know: Important Notes while in eGMS

1. Work from one tab to the next; save each page.
2. Data from one tab carries forward to the next; save each page.
3. Prepare documents for support to be ready for upload; save each page.
4. Clicking back to prior page(s) may delete current page data; save each page.
5. Anytime data is entered, the page requires comments and an upload for support; save each page.
6. Once a document is uploaded and saved, it cannot be removed. Upload new documents and include notes.
7. Save documents based on eGMS requirements (i.e. naming with special characters are not allowed - auditors will not be able to access the documents)

IDEA Maintenance of Effort (MOE) -  
Allowable Exceptions or MOE Flex Option



# State and Local Exceptions or Flex Option

Select Yes or No if adding exceptions or opted to use the MOE Flex adjustment option

Application: 2022-2023 IDEA MOE Verification - - Original Application      Project Period: 7/1/2022 - 6/30/2023      [Printer-Friendly](#)  
[Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

Overview	Program Specific	Subgrant	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1	State and Local Expenditures-PG2	State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	Local Only Funds		

State and Local Exceptions/Flex Option [Click for Instructions](#)

Do you have eligible Flex Funds to reduce MOE and/or would you like to enter any Exceptions?  Yes  No [Save Page](#)



# State and Local Exceptions or Flex Option

- What are the IDEA MOE Allowable Exceptions?
- What is the Flex Option?

# Allowable IDEA MOE Exceptions

- A sub-recipient may reduce its level of expenditures for educating children with disabilities below the fiscal year levels, if the reduction is due to any of the following circumstances..



# Allowable IDEA MOE Exceptions

1. **The voluntary departure (by retirement or otherwise) or the departure for just cause of special education and related services personnel.**

NOTE: A Reduction in Force (RIF) is not an allowable exception.



# Allowable IDEA MOE Exceptions

Example #1: An employee, paid with general funds, servicing special education students retired in fiscal year 2020-2021 and was replaced by an employee who was paid a lower amount of general funds. The difference between the two salaries and related benefits combined is an allowable exception in fiscal year 2021-2022.

Example #2: An employee, paid with general funds, servicing special education students resigned in 2020-2021 and the position was not filled. The total salary and related benefits for the employee is an allowable exception in fiscal year 2021-2022.



# Allowable IDEA MOE Exceptions

## 2. A decrease in the enrollment of children with disabilities.

Example #1: In fiscal year 2020-2021, a special education only bus route transported 10 IEP students. Seven of the students moved out of the district and the remaining three students were moved to a non-special education bus route. This is a decrease in child count directly related to special education expenditures paid with general funds. The driver's salary and related benefits, the gasoline and other transportation costs for that bus paid with general funds is an allowable exception in fiscal year 2021-2022.



# Allowable IDEA MOE Exceptions

Example #2: A decrease in students requiring speech therapy decreased; therefore, reducing the amount of therapist needed to serve the remaining students. The salaries and related benefits for the speech therapist no longer required



# Allowable IDEA MOE Exceptions

**3. The termination of the obligation of the sub recipient to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:**

- has left the sub recipients jurisdiction;
- has reached the age at which the sub recipient is no longer obligated to provide FAPE to the child;
- no longer needs the special education program.



# Allowable IDEA MOE Exceptions

Example: In 2020-2021 a high cost special education student required a personal teacher, personal paraprofessional, personal nurse, therapies, transportation, or contract services necessary for a child with an IEP that is no longer needed due to one of the reasons above





# Allowable IDEA MOE Exceptions

**4. The termination of costly expenditures for long-term purchases such as the acquisition of equipment or the construction of school facilities.**

Example #1: Over the past few years, a district had a loan for a special education bus which was purchased with general funds. The district made its last payment in fiscal year 2020-2021. Since the district no longer had a special education bus payment in fiscal year 2021-2022, the amount of general funds paid for the special education bus is an allowable exception to MOE in fiscal year 2021-2022.



# Allowable IDEA MOE Exceptions

Example #2: A school purchased and installed an elevator in the school in FY 2020-2021. A one time payment was made in the same year. The total cost of the elevator and installation is an exception in FY 2021-2022.

**NOTE:** These expenses are usually costly expenses over the capital threshold amount of \$5000



# Allowable IDEA MOE Exceptions

## 5. The assumption of cost by the high-cost operated by the SEA.

Example: The district may reduce the MOE amount by the Federal amount of High Cost Services funds revenue received in the corresponding grant year.

NOTE: The State (MFP) portion of High Cost Services is the allowed exception amount.



# MOE Flex Option

MOE Flex allows the LEA to use part of the Part B funds to reduce the maintenance of effort requirement amount.

This option is completed during the IDEA application budgeting process in conjunction with Early Intervening Services.

- Must be done with caution because MOE is interconnected with early intervening services.
- The decisions that an LEA makes about the amount of funds that it uses for one purpose affects the amount that it may use for the other.



# MOE Flex Option - Eligibility

- The LEA has an increase of IDEA Part B funds from the prior year allocation.
  - (Only allowed up to 50% of the increase)
- The LEA “meets requirements” on the LEA’s annual determination
- The LEA does not have to set aside funds for Early Intervening Services because the LEA does not have significant disproportionality, and
- The LEA spends the “freed-up” state and/or local money on activities that are authorized under the Elementary and Secondary Education Act



## Selection of MOE Flex Option

1. Accessed originally in Super App under IDEA under - Coordinated Early Intervening Services/Maintenance of Effort
2. After EIS requirements are met and if eligible for the flex option, you can identify amounts for MOE reduction.
3. The total of EIS and MOE together should not exceed the 15% maximum allowed for EIS.

Example:

Prior year allocation .....	\$900,000
Current year allocation.....	\$1,000,000
Increase.....	\$100,000
Allowed for MOE (50% of increase).....	\$50,000
Max allowed for EIS (15% of current allocation).....	\$150,000

# Selection of MOE Flex Option - Super App - IDEA

### Maintenance of Effort Funds

Prior Year's Allocation	\$3,335,242	
IDEA Part B Allocation - Total Available	\$3,387,535	
Increase over last year	\$52,293	(50% of increase: \$26,147)
Maintenance of Effort Funds \$26,147		
Maintenance of Effort funds available	\$26,147	

Local Fiscal Effort funds used for ESEA activities

Should you decide to use the Maintenance of Effort Funding option, budget the amount elected to use as Maintenance of Effort Funds in Object Code 800

Description of ESEA activities (1750 Character maximum)

# Reduce required MOE level with allowable Exceptions or Flex Option

State and Local Expenditures-POE State and Local Expenditures-POE State and Local Expenditures-Per Pupil State and Local Expenditures-Plan Option Local Child Funds

State and Local Expenditures/Plan Option [Click for Instructions](#)

Do you have eligible Plan Funds to reduce MOE and/or would you like to enter any Exceptions?  Yes  No

Do you have eligible Plan Funds to adjust MOE?  Yes  No

MOE Plan Funds available to apply:  Check this box to apply Plan Funds:

Would you like to enter any Exceptions?  Yes  No

A subsequent year reduces its level of expenditures for educating children with disabilities below the fiscal year levels if the reduction is due to any of the following circumstances (listed below). Select the exception(s) that apply and provide an explanation for the exception. Upload detailed financial support for the exception(s) selected.

To show the exception as a reduction in expenditures, enter the exception amount as a negative number, (i.e., -45,000). Saving the page will calculate the expenditures total exception below.

1. The voluntary departure (or retirement or other) of the department for just cause of special education and related services personnel. MOE-A Reduction in Force (RIF) is not an allowable exception.

Provide an explanation and document specific Plan Funds Lines for which you will be entering exception amounts on the Exceptions Calculation Page. (Limit of 2,000 maximum characters used.)

Enter Amount of Exception:

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the sub recipient to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the IEA, because the child:

- has left the sub recipient's jurisdiction
- has reached the age at which the sub recipient is no longer obligated to provide ISE to the child
- no longer needs the special education program

4. The termination of costly expenditures for long-term purchases such as the acquisition of equipment or the construction of school facilities.

5. The acceptance of cost for the high-cost fund operated by the IEA.

	EXPENDITURES	REDUCE
GRAND-TOTAL Special Education Expenditures - ADJUSTED TOTALS:	1,871,681	1,134,947
Less MOE FLEX FUNDS:	0	0
TOTAL EXCEPTIONS Entered:	-75,000	-75,000
TOTAL PRIOR YEAR EXCEPTIONS Applied:	-21,917	-26,722
TOTALS with EXCEPTIONS:	1,874,566	1,422,427
October 1 2017	IEA Membership Count:	249
Per Pupil with EXCEPTIONS:		14,094

Please upload supporting information file. Acceptable file types are Microsoft Word (.doc) and Adobe PDF. File must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, %, &, etc.). Attempting to upload a file that does not comply with these restrictions will result in error and loss of entered data.

or to the device

Upload File

2017-2018 MOE Expenditures by IEA & Expenditures of Other Organizations by State



## Reduce required MOE level with allowable Exceptions or Flex Option

Make appropriate selections.

MOE Flex funds will be pre-populated if previously selected during budgeting process.

Check box to apply flex funds.

**State and Local Exceptions Flex Option**

Do you have eligible Flex Funds to reduce MOE and/or would you like to enter any Exceptions?  Yes  No

Do You have eligible Flex Funds to adjust MOE?  Yes  No

MOE Flex Funds available to apply:  Check this box to apply Flex Funds:

Would you like to enter any Exceptions?  Yes  No

# Reduce required MOE level with allowable Exceptions or Flex Option

Review changes in expenditures from prior year to current.

Select appropriate exceptions.

Enter explanation and total amount as a negative number.

Provide supporting documents and save page.

A subrecipient may reduce its level of expenditures for educating children with disabilities below the fiscal year levels if the reduction is due to any of the following circumstances listed below. Select the exception(s) that apply and provide an explanation for the exception. Upload detailed financial support for the exceptions selected.

To show the exception as a reduction to expenditures, enter the exception amount as a negative number, (i.e. -12,000). Saving the page will calculate the expenditure total exception below.

1. The voluntary departure (by retirement or otherwise) or the departure for just cause of special education and related services personnel. NOTE: A Reduction in Force (RIF) is not an allowable exception.

Provide an explanation and document specific Key Person Codes for which you will be entering exception amounts on the Exceptions Calculation Page. (Limit of 1000 maximum characters used)

test

Enter Amount of Exception:

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the sub-recipient to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

- has left the sub-recipient's jurisdiction
- has reached the age at which the sub-recipient is no longer obligated to provide FAPE to the child
- no longer needs the special education program

4. The termination of costly expenditures for long-term purchases such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high-cost fund operated by the SEA.

# IDEA Maintenance of Effort (MOE) - Local Only Fund Calculations



# Local Only Funds

The IDEA MOE requirements can be met with the use of local funds separately from state and local funds and on a per pupil basis.

- Local funds used for special education purposes through the general fund
  - LEA should enter actual or budgeted local funds in the local expenditures section in eGMS.
  - LEA may provide a method for reasonably identifying local expenditures



# Local Only Funds Determination

- If the above is not an option, LDOE suggests a breakout of state and local revenues to determine a reasonable percentage that is allocable to the local portion of qualifying special education expenditures that have been identified in the general fund.
- From your anticipated/received revenues:
  - a. **Local Revenue Total + State Revenue Total = Total State and Local Revenues**
  - b. **Local Revenue Total / Total State and Local Revenues = Percentage of Local Revenue**
  - c. **Apply this percentage to your state and local budgeted amounts entered in the State and local expenditure section.**



NOTE: LDOE can provide a worksheet to assist in this process.

# Local Only Funds

Select the **Local Only Funds** tab

- Complete in same manner as State and Local tabs

Application: 2022-2023 IDEA MOE Verification - - Project Period: 7/1/2022 - 6/30/2023 [Printer-Friend](#)

Cycle: Original Application [Click to Return to GMS Access/Select Page](#)  
[Click to Return to Menu List / Sign Out](#)

Overview	<b>Program Specific</b>	Submit	LDE Adjustments	IDEA MOE Verification Eligibility Status	Page Lock Control	Application Print
State and Local Expenditures-PG1	State and Local Expenditures-PG2	State and Local Fiscal Effort Per Pupil	State and Local Exceptions/Flex Option	Local Only Funds		
Local Only Expenditures-PG1	Local Only Expenditures-PG2	Local Only Funds Fiscal Effort Per Pupil	Local Only Funds Exceptions/Flex Option			

Local Only Funds MOE Exceptions/Flex Option [Click for Instructions](#)

# MOE Confirmation and Eligibility Status Tab

The Status Tab identifies if the LEA has met MOE by 1 or more of the allowed methods or options.

1. Tracks aggregate and per pupil totals from year to year - includes adjustments, exceptions, student counts.
2. Status is marked with a YES or NO by audit staff during review.
3. LEAs can view page with totals to see increases or decreases in totals
4. Compliance is determined using the Subsequent Year Rule - a comparison of current year data and data from the last time MOE was met. (Denoted with a YES)
5. Consistency Check with notify you if MOE is not met by any of the 4 methods allowed.
6. Review data and consider adding exceptions to both state and local and local only sections.

# Reading the MOE Status Tab

1. Identify the Comparison Year - the required level to exceed; noted with a YES
2. Use the Subsequent Year Rule (last time MOE was met)

Year	S&L	Met	PP	Met	LO	Met	PP	Met	Count
2016	101,000	YES	505	YES	29,290	YES	146	YES	200
2017	121,000	YES	550	YES	35,090	YES	160	YES	220
2018	120,000	NO	558	YES	34,800	NO	162	YES	215
2019	119,000	NO	595	YES	34,510	NO	173	YES	200
2020	107,000	NO	476	NO	31,030	NO	138	NO	225



# Reading the MOE Status Tab

IDEA MOE Verification Eligibility Status								
Fiscal Year	State and Local Funds							
	Expenditures	Met	Per Pupil	Met	Exceptns	Met	Per Pupil Except	Met
2013 - 2014 Exceptions	2,602,111	Yes	7,586	Yes				
2014 - 2015 Exceptions	2,571,018	Yes	7,562	Yes	2,553,111 -49,000	Yes	7,443	Yes
2015 - 2016 Exceptions	2,496,992	Yes	7,544	Yes	2,406,789 -164,229	Yes	7,079	Yes
2016 - 2017 Exceptions	2,519,455	Yes	7,038	No	2,436,761 -60,231	Yes	7,362	No
2017 - 2018 Exceptions	2,641,790	Yes	7,379	Yes				
2018 - 2019 Exceptions	2,564,013	No	7,746	Yes				
2019 - 2020 Exceptions	2,542,962	No	7,777	Yes	2,621,102 -20,688	No	7,684	Yes
2020 - 2021 Exceptions	2,538,067	No	8,404	Yes				

IDEA MOE Verification Eligibility Status								
Fiscal Year	State and Local Funds							
	Budgeted	Met	Per Pupil	Met	Exceptns	Met	Per Pupil	Met
2022-2023 Exceptions	2,671,451	Yes	9,610	Yes				

Questions?



# MOE Resources

USDOE

Office of Special Education Programs (OSEP)

[OSEP: Legislation and Policy](#)

[Q&A: OSEP Memo 15-10 Local Educational Agency \(LEA\) Maintenance of Effort \(MOE\) Questions and Answers \(July 27, 2015\) - Individuals with Disabilities Education Act](#)



# MOE Resources

USDOE

[ESSA Non Regulatory Guidance Fiscal and Equitable Service 11-21-2016 \(PDF\)](#)



LOUISIANA DEPARTMENT OF EDUCATION



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## Federal Fiscal Monitoring Audit Review

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# Scope of Fiscal Monitoring

## Consists of three Components:

1. Review the current year's internal controls.
2. Substantive testing of expended grant funds for each federal program.
3. Provide technical assistance as needed.

*Note:* Fiscal monitoring audits start at the end of the current fiscal year (generally May).



# Subrecipient Fiscal Monitoring Selection

- Every LEA who receives federal funds through LDOE is subject to be monitored.
- Uniform Grants Guidance (UGG) Part 200, Subpart D, Section 200.331(b) – Requires a Risk-based assessment for selecting Local Educational Agencies (LEAs) for fiscal monitoring.
- Risk Assessment Factors includes, but is not limited to, data from the following sources:
  - Comprehensive Annual Financial Report (CAFR)
  - Federal grant funding and expenditures
  - Program Monitoring Audits
  - Last year School Systems Financial Services conducted an audit
- New charters will be monitored within the first 3 years of opening.



# Internal Controls

Each LEA selected for monitoring must complete the Fiscal Monitoring Internal Controls Questionnaire.



- Self Assessment tool – Policies and Procedures
  - Accounting system, budgeting process, grant reimbursement process, personnel (time and effort) review, purchasing, travel, property control, etc.
- LEAs must answer all questions (narrative form).
- LEAs may request technical assistance where needed.



# Substantive Testing of Federal Grant Funds

- Random Sample of expenditures from the Reimbursement Requests.
- Review expenditures in all areas (object codes):
  - Salaries, benefits, professional services, purchased property services, other purchased services (travel expenses), materials and supplies, property, and other uses of funds.
- Documentation requirements are outlined in an Audit Instructional.
  - Lists documents that will substantiate federal use of funds.
- Report on findings (Preliminary/Final Report).



# Documentation Requests

To substantiate allowable cost, the following documentation may be requested:

1. Payroll
2. Cost Certifications
3. Purchase Orders
4. Invoices
5. Checks or similar documents to prove payment
6. Contracts
7. Service logs



# Accessible in eGMS

Accessible through eGMS for LEAs selected for fiscal monitoring for the current fiscal year as a result of the Fiscal Risk Assessment.

**You have been granted access to the forms below**

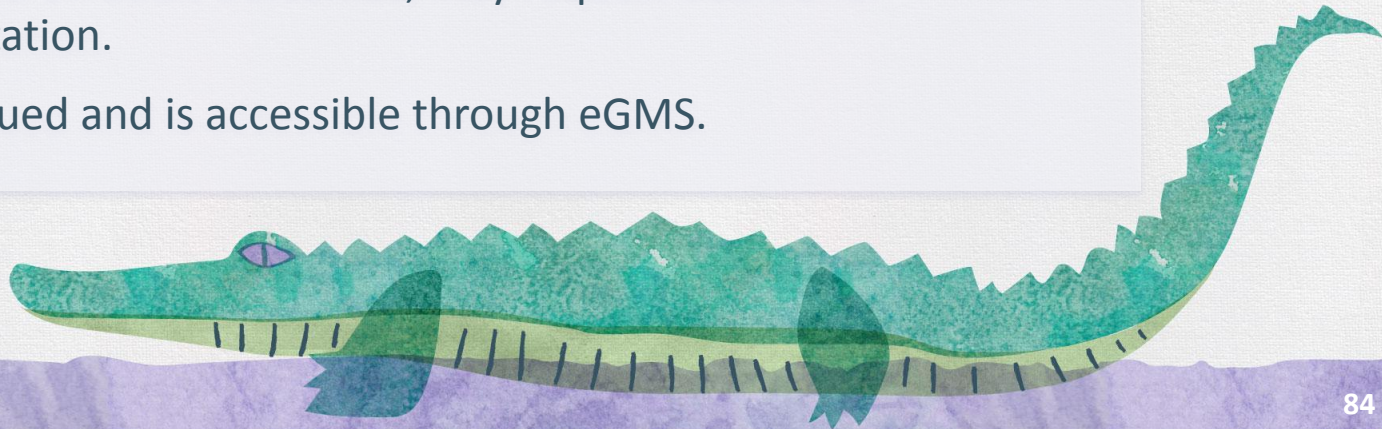
**Administrative**  
LEA Central Contacts (2010-2013)

**Monitoring**  
**Fiscal Monitoring**  
GMS Access / Select  
LEA Central Data



# Fiscal Monitoring Process

- Audit staff contacts Business Manager for audit Engagements (May - October).
- LEA notified by eGMS email for documentation requests.
- LEA uploads documents to eGMS for auditor review.
- Correspond on audit outcomes; may request additional documentation.
- Report Issued and is accessible through eGMS.



# Findings and/or Questioned Cost

- Reports will identify any final findings and/or any questioned cost associated with the findings.
  - LEAs will be allowed to provide additional documentation when findings are identified prior to issuance of the final report.

A copy of this report is sent to the Office of Federal Support for Resolution of findings.



# Federal Audit Staff Contacts

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