NCSI Fiscal Support Team: Working With States and NCSI Initiatives

Did you know the National Center for Systemic Improvement (NCSI) has a team designated to support states with fiscal issues? The Fiscal Support Team (FST) was established in spring 2015 to support state educational agencies (SEAs) in Individuals with Disabilities Education Act (IDEA) fiscal analysis, problem solving, and identification of opportunities as they relate to the implementation of the SEA's work. The FST's objectives include (1) providing SEAs with technical assistance regarding fiscal issues to support local educational agencies (LEAs) to improve outcomes for children with disabilities and (2) collaboration across national technical assistance centers to ensure state access to a continuum of support in unpacking fiscal questions.

The FST regularly collaborates with the Center for IDEA Fiscal Reporting (CIFR) and the IDEA Data Center (IDC) on intensive on-site visits when comprehensive fiscal questions are addressed. As a team, NCSI's FST, CIFR, and IDC staff break down fiscal concepts for state teams, review fiscal policies and procedures, and support the state team in rethinking fiscal as a way to conduct the work. To maximize fiscal resources and systems, collaboration across the SEA is key in making sure all state needs are met and a plan developed for moving forward.

The FST is not limited in scope to specific fiscal issues, which allows the team to provide a systems view of fiscal as a component of general supervision supporting Results-Driven Accountability (RDA). One place this is highlighted is within the NCSI Cross-State Learning Collaboratives (CSLCs), where fiscal is a key element in identifying places for leverage to direct funds within special education and in concert with other state work. The NCSI Results-Based Accountability (RBA) CSLC has been immersed in helping states develop differentiated results-based monitoring systems and risk assessments. Following is an example of one state's work in the area of fiscal risk assessment.

Using Risk Assessment in Fiscal Monitoring: Maine's Statewide Process for Federal Programs, Including IDEA

The federal Office of Management and Budget Uniform Guidance 2 CFR § 200.331 (b) requires both federal and pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions of the subaward for determining the appropriate subrecipient monitoring. To address this requirement, states are developing risk assessments for their federal grant programs, including IDEA. These assessments evaluate LEAs that are considered subrecipients of subawards under this federal provision. States are addressing this requirement in a variety of ways. Some states use risk assessments specific to the federal grant award, while others, like Maine, use one risk assessment for all federal programs.

Maine's Risk Assessment Development

Maine’s state controller’s office, during the course of several months, created a risk assessment that all federal grant programs, including IDEA, have been using. Maine’s Office of Special Services has been implementing this assessment since summer 2015, for the 2015–16 grant awards. The assessment tool calculates the fiscal risk of State Administrative Units (SAUs, otherwise known as LEAs) by assigning weighted numeric values to multiple measures impacting federal grant management, resulting in a total risk value.

Measures Used in the Tool

Sample measures used in the calculation of the total risk value include the following:

- SAU total grant award dollar amount
- Type of accounting system(s) used by SAUs
- Current and prior SAU grant management experience and history
- Prior SAU grant compliance reporting experience and history

One section of the scoring tool adds a complexity score based on the number of additional requirements or the uniqueness of the grant program. This section of the tool provides the flexibility that the Office of Special Services needs to tailor the tool to its needs within the IDEA program. In certain instances, an SAU may be considered more complex, resulting in a higher risk score:

- Maintenance of effort requirements
- The entity further subcontracts out the program
- Complex programmatic requirements or regulations that must be adhered to
- Various types of program, financial, or data reports required

The Risk Assessment Tool is used to score each SAU for all federal programs within the state. A copy is available at http://www.maine.gov/doe/specialed/documents/preaward-risk-assessment-template.pdf.

Determining the Degree of Risk

SAUs are grouped into three types or tiers—low, moderate, or high risk based on total numeric risk value. SAUs are subject to variable monitoring procedures based on their total risk value and corresponding risk type. Maine’s Federal Program Pre-Award Risk Assessment Matrix for Monitoring by Risk Type **(**https://mainedoenews.net/2015/10/01/maine-doe-implements-fiscal-risk-assessment-tool-for-saus-receiving-idea-funds/) outlines the three types and the monitoring procedures aligned with each.

For the 2015–16 year, 14 of the 164 SAUs in the state received a high-risk assessment. Although there have been some questions given the newness of this assessment, SAUs have appeared receptive of the process.

View Maine’s Office of Special Services Fiscal Tools

- Federal Program Pre-Award Risk Assessment Matrix for Monitoring by Risk Type https://mainedoenews.net/2015/10/01/maine-doe-implements-fiscal-risk-assessment-tool-for-saus-receiving-idea-funds/
- Fiscal Monitoring Guidelines Webinar transcript
- http://www.maine.gov/doe/specialed/support/technical/listen/documents/fiscalmonitoringguidelines.html
- Fiscal Monitoring Tool http://maine.gov/doe/specialed/support/fiscal/fiscalmonitoring.html
- Risk Assessment Tool http://www.maine.gov/doe/specialed/documents/preaward-risk-assessment-template.pdf

Additional Questions

To learn more about the fiscal work in Maine, visit http://maine.gov/doe/specialed/support/fiscal/index.html or contact Edward (Ted) Fournier at edward.fournier@maine.gov.

For additional information about FST and potential connections to the work, please contact your state's NCSI Technical Assistance Facilitator or the FST team member, listed here, aligned with your state or territory:

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