

## WestEd In-Person Finance Training for School and District Leaders *August 9<sup>th</sup> – 11<sup>th</sup>, 2023*

### Day 1: Wednesday, August 9<sup>th</sup>

Time	Agenda
8:00 am – 9:30 am	<b><i>Breakfast Served</i></b>
9:00 am – 9:30 am	<b>Welcome &amp; Opening</b>
9:30 am – 11:30 am	<b>Session 1:</b> Navigating Federal Regulations: EDGAR, Uniform Grant Guidance, & GEPA 101
11:30 am – 11:40 am	<b><i>10-Minute Break</i></b>
11:40 am – 12:30 pm	<b>Session 2:</b> Allowable Use of IDEA Federal Funds
12:30 pm – 1:30 pm	<b><i>Lunch Served</i></b>
1:30 pm – 1:40 pm	<b>Energizer Activity</b>
1:40 pm – 2:30 pm	<b>Session 3:</b> Allowable Use of ESSA Federal Funds
2:30 pm – 3:40 pm	<b>Work Session 1:</b> Allowable Use of Funds Scenarios: Practice Decision Trees
3:40 pm – 3:50 pm	<b><i>10-Minute Break</i></b>
3:50 pm – 4:30 pm	<b>Day 1 Summary and Closing Activity</b>

## Day 2: Thursday, August 10<sup>th</sup>

Time	Agenda
8:00 am – 9:00 am	<b>Breakfast Served</b>
8:30 am – 9:00 am	<b>Day 2 Opening</b>
9:00 am – 11:00 am	<b>Session 4:</b> Documenting Time and Effort: Uniform Grant Guidance Requirements for all Federal Education Programs
11:00 am – 11:10 am	<b>10-Minute Break</b>
11:10 am – 11:40 pm	<b>Work Session 2:</b> Time and Effort Scenarios: Apply Your Knowledge
11:40 pm – 1:00 pm	<b>Session 5:</b> Private School Fiscal Requirements under IDEA and ESSA
1:00 pm – 2:00 pm	<b>Lunch Served</b>
2:00 pm – 2:10 pm	<b>Energizer Activity</b>
2:10 pm – 3:40 pm	<b>Session 6:</b> Single Audit and Fiscal Monitoring: How Do You Prepare?
3:40 pm – 3:50 pm	<b>10-Minute Break</b>
3:50 pm – 4:30 pm	<b>Day 2 Summary and Closing Activity</b>

## Day 3: Friday, August 11<sup>th</sup> (Half Day)

Time	Agenda
8:00 am – 9:30 am	<b>Breakfast Served</b>
8:30 am – 9:00 am	<b>Day 3 Opening:</b> Energizer Activity
9:00 am – 10:00 am	<b>Session 7:</b> Blending and Braiding of Federal Education Funds
10:00 am – 10:15 am	<b>15-Minute Break &amp; Light Snacks Served</b>
10:15 am – 12:00 pm	<b>Work Session 3:</b> Blending and Braiding of Federal Education Funds 2.0
12:00 pm – 12:30 pm	<b>Day 3 Summary and Closing Activity</b>

**\*CPE Credits:** Participants will be eligible to receive up to seventeen (17) CPE credit hours upon completion of the training and activities.

## Session Descriptions

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### Day 1

#### **Session 1: *Navigating Federal Regulations: EDGAR, Uniform Grant Guidance, & GEPA 101***

Misinterpreting complex provisions and federal fiscal requirements can have unintended severe consequences which can result in audit and fiscal monitoring findings with significant implications on federal education program implementation.

How do you proactively mitigate the risk of misinterpretations of federal requirements? School and district leaders should have a basic understanding of how existing federal regulations apply when it comes to federal education grants, as well as the resources available to assist with decision-making regarding federal fiscal requirements. This session will delve into the fundamentals of federal regulations, specifically focusing on the structure of the Education Department General Administrative Regulations (EDGAR), the Uniform Grant Guidance, and the General Education Provisions Act (GEPA). Participants will explore the different components of the federal regulations governing the administration of the federal education grants.

#### **Session 2: *Allowable Use of Federal Funds: IDEA***

Misinterpretation of complicated regulations and federal fiscal requirements can result in the use of federal funds for unallowable costs, which can lead to audit and fiscal monitoring findings with significant implications.

How do you proactively mitigate the risk of the unallowable use of federal funds? LEAs should develop internal processes and tools to increase staff confidence in making decisions regarding the allowable use of federal funds. This session will review the federal requirements related to using IDEA Part B federal funds for improved program outcomes. Participants will review the regulations governing the allowable uses of these federal education funds and increase their understanding of essential concepts to help make informed decisions.

#### **Session 3: *Allowable Use of Federal Funds: ESSA***

This session will review the federal requirements related to using ESSA federal funds for improved program outcomes. Participants will review the regulations governing the allowable uses of these federal education funds and increase their understanding of essential concepts to help make informed decisions.

#### **Work Session 1: *Allowable Use of Funds Scenarios: Practice Decision Trees***

Participants will have a hands-on opportunity to improve their understanding of the proper utilization of federal grants in different scenarios after reviewing the regulations associated with allowable use of funds. The session will focus on developing decision-making skills through the use of decision trees, enabling participants to navigate the complexities of funding regulations effectively. During this session, participants will engage in interactive exercises and collaborative

discussions with peers. They will explore common funding sources and gain insights into the specific requirements and limitations associated with each source.

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## **Day 2**

### ***Session 4: Documenting Time and Effort: Uniform Grant Guidance Requirements for all Federal Education Programs (ESSA, IDEA, Perkins, etc.)***

Districts and schools' greatest investments are their personnel. Accurate documentation of salaries and benefits charged to federal funds is critical to ensure the allowability of personnel costs to federal funds.

*What processes should be in place to mitigate the risk of unallowable use of federal funds for salaries and benefits?* A clear understanding of federal requirements allows LEAs to establish and maintain effective time and effort procedures and strong internal controls. This session will review the time and effort requirements in the Uniform Grant Guidance, discuss common audit findings pertaining to time and effort, and provide useful resources to improve internal controls.

### ***Work Session 2: Time and Effort Scenarios: Apply Your Knowledge***

After reviewing the requirements related to the documentation of salaries and benefits charged to the federal grants, participants will have a hands-on opportunity to apply their knowledge and skills of managing time and effort documentation in various scenarios. The session will focus on various situations that are commonly encountered in time and effort documentation, including instances involving personnel who are paid from multiple funding sources. Participants will review scenarios and practice documenting time and effort using either a semi-annual certification or a personal activity report.

### ***Session 5: Equitable Services and Private School Fiscal Requirements under IDEA and ESSA***

Does your school or district receive federal funds? Are you confident in how you're meeting the requirement to distribute some of those federal funds to private schools? This session will review the private school requirements under ESSA and IDEA. Examples of best practices will be provided, and allowable use of the funds will be reviewed to assist LEAs in meeting the federal requirements.

### ***Session 6: Single Audit and Fiscal Monitoring: How Do You Prepare?***

The Single Audit Requirement, Subpart F of the OMB Uniform Guidance, is a rigorous, organization-wide audit or examination of an entity that spends \$750,000 or more of federal funds received during a school year. Most states have more restrictive requirements for LEAs to have a financial audit done annually regardless of the amount of federal grant expended. Under the Uniform Grant Guidance, states, as pass-through agencies, also have oversight responsibility of their LEAs and are required to conduct sub-recipient fiscal monitoring.

How do you prepare for an audit and monitoring of your federal education programs? A clear understanding of the reviewer and auditors' expectations will allow LEAs to mitigate the risk of unnecessary audit and fiscal monitoring

findings with significant consequences. The session reviews the expectations of auditors and state monitors, as well as the most common audit findings, and will provide tactics for successfully completing audits and state monitoring.

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## Day 3

### ***Session 7: Blending and Braiding of Federal Funds: How to Compliantly Coordinate or Consolidate IDEA & ESSA Federal Funds?***

Strategic fiscal resource management is a critical component to ensure equitable outcomes for all students. Despite all the restrictions, federal funds have a lot of flexibility that is often under-utilized.

*How can you take advantage of the existing flexibility while ensuring compliance with fiscal requirements?* LEAs should explore all allowable flexibility designed to benefit students. This session will review the flexibility of IDEA and ESSA funds to coordinate the provision of services while complying with fiscal requirements to avoid unintended audit findings.

### ***Work Session 3: Blending and Braiding Scenario: Practice Your Knowledge***

After reviewing the existing flexibility of the use of federal funds, participants will have a hands-on opportunity to apply their knowledge and skills of consolidation and coordination of federal education funds in various scenarios. The session will focus on several scenarios that regularly occur, creating an opportunity to braid or blend federal money to reduce the documentation burden and render flexibility to enhance the provision of services for improved student outcomes.

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## **Days 1 – 3: Summary and Closing Activity**

At the conclusion of each day, participants will be provided with a chance to commemorate their learning growth and accomplishments achieved throughout the day. This will be facilitated through a knowledge refreshment and assessment session, allowing individuals to review and reassess their understanding of all the topics covered during the day. **These interactive activities will effectively summarize the crucial concepts and subjects covered, while also contributing towards earning credits for Continuing Professional Education (CPE) purposes.**