

Fiscal Source Documents

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Maryland State Department of Education
Title I Administrative Meeting
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CliffsNotes
To Go

**MAKES A LONG
STORY SHORT.**



OMB A-87

OMB A-133

34 CFR Part 200

ESEA

Non-Regulatory Guidance

EDGAR

GEPA

COMAR

Improper Payment Act of 2002

MSDE Financial Reporting Manual

OIG Audits

What are Source Document?

- o Laws, Regulations and Guidance Documents guiding Internal Controls and Proper Use of Funds
- o Determine if expenditures to Title I are:
 - Allowable and Allocable
 - Reasonable and Necessary



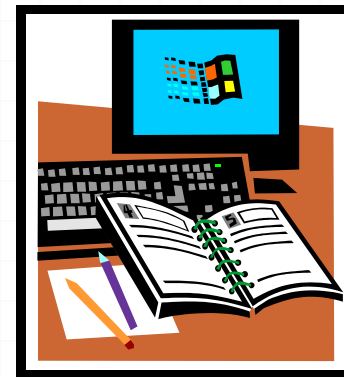
COMAR

- Code of Maryland Regulations
 - Example: Maryland public education is defined as PK-12
 - Example: Program for Homeless Children



MSDE Financial Reporting Manual

- Provides a uniform system of budgeting and reporting Maryland public school financial data
- LEAs are required to adhere to the definitions of accounts in this Manual when submitting expenditure information to MSDE



Improper Payment Act of 2002

- Expanded the Administration's efforts to identify and reduce erroneous payments in government's programs and activities
- Internal Controls need to be in place and operational



OIG Audits

- Office of Inspector General Audits
- All final reports are public information



EDGAR

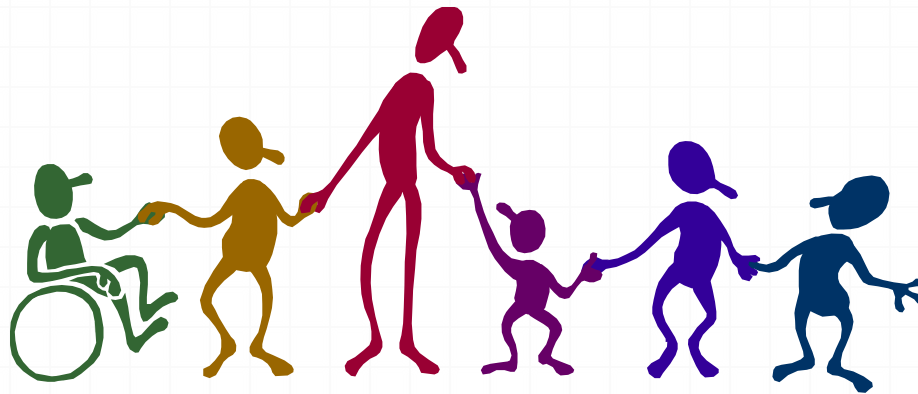


Title 34 of The Code of Federal Regulations (CFR) Parts 74-99 are collectively known as Education Department General Administrative Regulations(EDGAR). These parts contain regulations for administering discretionary and formula grants awarded by the Department.

➤ § 80.22 Allowable Cost reference OMB Circular A-87

GEPA

- General Education Provision Act
- Section 427 ensures equitable access to participation in Federally-assisted programs (gender, race, national origin, color, disability or age)



ESEA

- Elementary and Secondary Education Act (No Child Left Behind Act)
- Outlines the purpose of Title I and how the funds can to be used.
 - Allocation to Schools
 - Required Reservation (i.e. Parent Involvement, Equitable Share Private School)
 - Administrative cost



34CFR Part 200

- o Title I – Improving the Academic Achievement of the Disadvantaged; Final Rule
- o All requirements that are auditable



Title I Non-Regulatory Guidance

- o Program specific guidance to assist in being compliant to all the requirements.

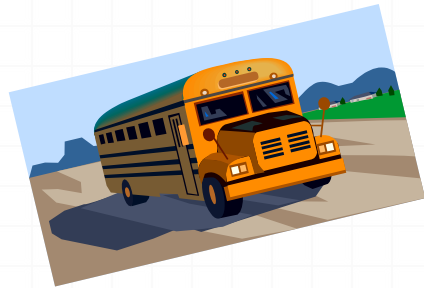




OMB Circular A-133

Audit Requirements and Compliance Supplement provide Title I with key program audit information.
(Used by the Single Audit)

What fiscal and program components are covered in the A-133?



OMB Circular A-87

Do you know what you can find in A-87?

