



# Office of School Improvement

Program and Fiscal Monitoring Handbook



MISSISSIPPI  
DEPARTMENT OF  
EDUCATION



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DEPARTMENT OF  
EDUCATION

# VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



# MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community

## State Board of Education STRATEGIC PLAN GOALS



1

**ALL** Students Proficient and Showing Growth in All Assessed Areas



2

**EVERY** Student Graduates from High School and is Ready for College and Career



3

**EVERY** Child Has Access to a High-Quality Early Childhood Program



4

**EVERY** School Has Effective Teachers and Leaders



5

**EVERY** Community Effectively Uses a World-Class Data System to Improve Student Outcomes



6

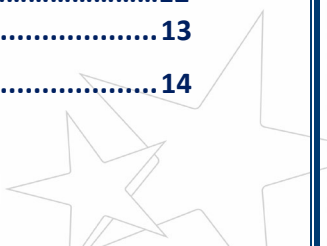
**EVERY** School and District is Rated “C” or Higher

MISSISSIPPI STATE BOARD OF EDUCATION



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## Purpose of Monitoring

The Mississippi Department of Education (MDE) Office of School Improvement (OSI) is pleased to provide this handbook for the Programmatic and Fiscal Monitoring oversight of Title I, Part A, section – 1003 formula grants. The goal of this manual is to ensure compliance with federal and state laws, regulations, and regulatory guidance. These laws and regulations require that the OSI monitors the implementation of program requirements and the expenditure of federal funds. Each year, OSI conducts compliance monitoring for a select group of districts. This monitoring determines whether school improvement plans are being implemented with fidelity, and the required controls are in place to ensure programmatic and fiduciary responsibility of the plans.

The MDE identifies school improvement schools for additional assistance and support, which includes professional development, leadership coaching, additional funding, and assistance to support the school’s transformation goals. We identify the schools that need the most assistance for their students to have the same opportunities for growth and success that exist for students in other schools. The OSI is responsible for supporting the systemic improvement and turnaround efforts of the lowest-performing schools. The Every Student Succeeds Act (ESSA), a federal law, requires that each state identify schools for support and improvement: Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI) and Additional Targeted Support and Improvement (ATSI).

The integrated approach to program monitoring taken by the OSI is intended to ensure a comprehensive evidence base approach to implementation. The OSI makes use of existing data sources where possible. Additional information to be gathered at the district and/or school level is described within this document. Evidence is also gathered through site visits by the school improvement coaches and MDE staff and the collection of program and accountability data.

In addition to being a form of monitoring, site visits also serve as a form of technical assistance, where districts and/or schools’ staff are asked to facilitate discussion, present research, or advise on a specific topic or issue related to each district and/or school. Site visits help identify a need or opportunity for technical assistance that can then be provided or shared by the MDE staff.

We encourage districts to preview the monitoring handbook and monitoring instrument in advance of monitoring to better understand the areas and criteria that the OSI will use in its monitoring.

## Compliance Monitoring

The compliance monitoring process includes record reviews, document reviews, and interviews which are intended to identify any noncompliance, assess progress toward federal and local targets, and provide recommendations intended to support continuous improvement. The OSI functions under two types of monitoring, on-site reviews, and on certain occasions desk/virtual reviews.

### **On-Site Monitoring**

On-site monitoring is a process by which selected districts and/or schools receive an on-site visit from OSI's monitoring team. This team examines program and fiscal documentation and interviews staff as needed. The process is designed to identify any noncompliance in order to assist districts and/or schools in making progress toward improving educational results and functional outcomes for all students. On-site compliance monitoring also allows OSI to determine whether OSI, as the state education agency (SEA), has implemented oversight strategies that have resulted in qualitative and quantitative improvements, and to formulate specific, tailored actions to help districts and/or schools further accelerate outcomes.

Districts and/or schools are expected to plan as soon as possible for the on-site monitoring visit. For example, after notification of the visit, districts and/or schools should plan for the accommodations and time needed for staff interviews, and for OSI record reviews.

### **Desktop/Virtual Monitoring**

The other form of monitoring conducted is desktop monitoring or virtual monitoring. This type of monitoring is a tiered approach that could be as specific as a request for documentation supporting a single reimbursement request or as expansive as a request for a series of quarterly reports or supporting documentation across the grant period. Districts that participate in desktop monitoring will be required to submit evidence of program implementation and program administration documents for review. Any districts selected for desktop monitoring will be provided at least four weeks to compile and submit the requested documentation to OSI.

## **Monitoring Process and Procedures**

The OSI is responsible for the distribution and oversight of state-administered federal education funds. Therefore, in addition to compliance, OSI's monitoring process is designed to provide meaningful feedback to improve the quality and implementation of educational programs and to ultimately raise student achievement in the identified schools across the state of Mississippi.

The OSI offers districts and schools the opportunity to learn more about the monitoring visit through the following: 1) monitoring webinars (i.e., virtual, or on-site during the visit) to discuss the monitoring process and answer questions about the OSI's Monitoring Tool.

### **Step 1: Pre-Monitoring Activities**

- The OSI will contact subrecipient to establish a Primary Point of Contact for monitoring. The Primary Point of Contact for monitoring should be the Federal Programs Director or School Improvement Facilitator.
- The MDE OSI Compliance and Monitoring Team works with the district to schedule dates for the on-site/virtual monitoring visit. Once dates are confirmed an official email notification is sent to superintendent, federal programs director, and business manager.

This notification outlines the purpose, date and time of the visit, and a web link to the monitoring instrument.

- Two weeks prior to the monitoring, the district is responsible for uploading requested documentation in MCAPS to support compliance indicators outlined in the monitoring instrument. The monitoring team will review uploaded documents prior to the on-site/virtual monitoring. Additional documents maybe requested prior to or during the monitoring visit.

### **Step 2: On-site Monitoring Visit and Activities**

- The monitoring will begin with an entrance conference with members of the OSI Monitoring Team and district/school personnel. Key staff should be available throughout the visit.
- The OSI Monitoring Team reviews policies, procedures, evidence of implementation, supporting program documentation, visits selected school sites, and interviews staff and stakeholders as needed.
- The subrecipient has two (2) business days to provide additional documentation to address any areas of concern.

### **Step 3: Monitoring Report Issued**

- Following the monitoring, the OSI Monitoring director will email the official monitoring report with appropriate cover letter, typically within 45 days of monitoring. However, there are instances that will require a longer internal review process of monitoring reports prior to release causing the OSI and Office of Grants Management (OGM) to go beyond the typical timeline. The report contains findings of noncompliance and required corrective actions.

### **Step 4: Correction of Noncompliance**

- Upon receipt of the MDE OFP monitoring report, the subrecipient has thirty (30) calendar days to respond to findings of noncompliance by completing a Corrective Action Plan (CAP).
- The CAP delineates the response to noncompliance which includes: the steps taken to address the indicator(s), a timeline for completion, and the documentary support available to demonstrate compliance. Should the district need additional time to submit the CAP, a request must be submitted in writing to the executive director of the Office of School Improvement who will determine whether an extension is warranted. The OSI will respond to the district's CAP within 30 calendar days of receipt. However, there are instances that will require a longer time to respond and may go beyond the typical timeline. Follow-up is determined as needed.

### **Step 5: Verification of Correction of Noncompliance**



- After the district has corrected identified noncompliance, OSI will verify the correction of noncompliance as required by the related federal grant.
- The district will be notified in writing that the finding of noncompliance is closed once the finding has been completely addressed and compliance has been achieved. Districts should continue to conduct reviews of records and activities to identify any areas of need that may arise before future OSI monitoring activities.

### **Step 6: Continued Non-Compliance**

- In instances of continued non-compliance beyond twelve months and/or failure to implement appropriate corrective action, the citations of non-compliance may be reported to the Office of Accreditation for placement on the LEA's accreditation record.
- A clearance letter will be emailed once all findings have been cleared.

### **Identification Criteria for Monitoring**

The OSI in conjunction with the Office of Federal Programs (OFP) and OGM will consider risk assessment criteria when determining the monitoring rotation and focus areas for districts. The following list of items may initiate a monitoring visit:

- Results from the single audit
- Higher grant award totals
- Failure to timely drawdown grant funds
- Comprehensive Support and Improvement Schools (CSI)
- Targeted Support and Improvement Schools (TSI)
- Additional Targeted Support and Improvement Schools (ATSI)
- District/School Community Engagement Councils (CEC)
- Unresolved noncompliance from previous monitoring reviews and audits
- Additional concerns raised by OSI director, OSI coach, OFP, OGM and/or other relevant offices
- Prior experience in administering federal grants
- Untimely reporting: report/application
- Grant funds withheld or revoked

*Please note that other program-specific criteria may also be considered at the discretion of the Office of School Improvement.*

### **BOARD POLICIES AND/OR PROCEDURES MINIMUM REQUIREMENTS**

The following listing of Board Policies and/or Procedures is not an all-inclusive list of policies and/or procedures that may be required for an LEA/Subgrantee. However, the Board Policies and/or Procedures should include, **at a minimum**, the following:



### **Budget and Budget Revisions (EDGAR 200.403-408):**

- Who is responsible for the budget/revision?
- When is the budget/revision prepared?
- Who must approve the budget/revision (including journal entries)?
- Where is the approved budget/revision filed in MCAPS?
- Who is responsible for line-item transfers and transfers between major budget categories?
- What are the procedures for Federal programs budget changes or revisions?
- What are the procedures for allowability of cost?

### **Travel (EDGAR 200.474):**

- Who is entitled to reimbursement and is it program related?
- What authorization are required (including appropriate federal programs supervisor)?
- What are the reimbursement guidelines for mileage, meals or per diem, lodging, airfare, miscellaneous charges?
- What procedures/forms are required for reimbursement?
- How are reimbursements approved for payments (including appropriate federal programs supervisor)?

### **Purchase/Procurement (EDGAR 200.318-326 and Uniform Guidance Appendix II to 2 CFR Part 200):**

- What are the WRITTEN procurement procedures (EDGAR 80.36)
- Who is authorized to make purchases (routine, special, emergency, etc.)?
- What authorization is required (requisition, purchase order, etc.) including appropriate federal programs supervisor?
- When are bids required?
- What is the bidding process and acceptance criteria?
- What exemptions from competitive bidding are in place, if applicable?
- What is the policy for vendor relations?

### **Contracts (Uniform Guidance Appendix II to 2 CFR Part 200):**

- Who has the authority to enter into contracts?
- What are the criteria for awarding contracts?
- What are the WRITTEN code of standards of conduct for any employees involved in award/administration of contracts (EDGAR 80.36 (b)(3))

### **Equipment (EDGAR 200.313-314):**

- How does the LEA/Subgrantee define equipment?
- What are the inventory/equipment procedures, including physical inventory policy (at least once every two years)?
- How does the LEA/Subgrantee conduct sale and/or disposition of equipment, including highest possible return? (Must include a policy for equipment with a

value greater than \$5,000, even if n/a to system)?

- What are the policy/procedures for adequate maintenance of equipment?

### **Compensation (EDGAR 200.430):**

- What is the policy and/or procedure for compensation that includes the following:
  1. Compensation guides and contracts for certified personnel
  2. Salary schedule approval (Board approved)
  3. Differentiated Pay (Supplements/stipends, extended school year or after school)
  4. Time and Effort
  5. Board approval

### **Records Retention and Access (EDGAR 200.303(e), 200.333):**

- What are the WRITTEN policies/procedures to document internal controls?
- What policy/procedures safeguard personally identifiable information?
- How does the policy/procedures address record retention for five (5) years?

## **Monitoring Instrument Summary**

### **Fiscal Indicators**

- Blue Header: Cross-cutting Indicators **A-K**

### **Programmatic Indicators**

- **SS.** Comprehensive Support and Improvement (CSI) School (Complete this section if one or more schools have been identified as CSI)
- **TT.** Targeted Support and Improvement (TSI) School (Complete this section if one or more schools have been identified as TSI)
- **UU.** Title I, Part A: Additional Targeted Support and Improvement (ATSI) School (Complete this section only if one or more schools have been identified as ATSI)

## **Fiscal Reports**

In order to satisfy the requirements of cross cutting indicators A, B, G, H and I the following reports are necessary.

### **Required Documents for Indicator A**

Expenditure and Budget Reports, showing the amount allocated and amount expended through the specified period for the grant and funding year monitored, summarized by major object and sorted by location. These reports will be compared with the MCAPS approved budget and your MCAPS draws.

- In Marathon, this report may be run by



- General Ledger/Reports/Expenditure Budget/Expenditure Budget List/Report Order by Major Object (separate report for each location)
- In Integrity, this report may be run by
- General Ledger/Reports/Expenditure Budget/Fund/Function/Major Object Detail (separate report for each location)
- Other accounting systems should run reports to provide the requested information (separate report for each location)

Generally, the reports should be for the funding year monitored, for the period ending June 30 for each year of availability, and to include through the most recent completed month for current fiscal year, plus September 30 of the second funding year. Run a separate report for each location overall and cost pool.

- For example, when monitoring the 2022 funding year in March of 2023, reports would be required for June 30, 2022, September 30, 2022 and February 28, 2023.

Journal History or other transaction reports to show debits (and credits) to every expenditure account and for any prior period adjustment credit for the specified period for the funding year monitored.

- July 1 through June 30 of each completed year, plus July 1 through end of last completed month in the current year.

In Marathon, the report may be run by:  
 General Ledger/Reports/Journal/History Transaction  
 GLC 900 through 999  
 (and GLC 800 through 899 if any Prior Period Adjustments)

In Integrity, the report may be run by  
 General Ledger/Reports/Journals/Multiple Journals by Account  
 GLC 900 through 999  
 (and GLC 800-899 if any Prior Period Adjustments)

For example, the district uses Program Code 021 to indicate the 2021 Funding Year;  
 Starting Account: 2213-900-0000-021-999-999 Ending Account: 2213-999-9999-021-999-999

Other accounting systems should run reports to provide the requested information.

**Required Documents from Indicator B**

- Details of any items obligated, but not paid at the end of the 15th month (September 30 of 2nd year) to document that carry-over was met.

**Required Documents from Indicator G**



- Payroll reports showing the wages and fringes charged for the funding year monitored for employees paid with federal funds (payroll distribution report by local and federal).
- Chart of employees: list of all federally funded employees (Salary employees) that includes name, job title, location, funding source, and funding percentage (see example chart below).
- Once the monitoring team has had the opportunity to review these reports, additional information will be requested which may include, but is not limited to:
- Contracts, Board Action, Wage Scales, PARs, Semi-Annuals, Job Descriptions, timesheets, or other documentation to match approved wages to payroll charges for selected employees/positions/charges.

#### **Required Documents for Indicator H- (will advise in 2-day document)**

Procurement packets, including documentation of competition, detailing all elements pertaining to selected purchases.

- Requisition or request for purchase
- Proof of competitiveness, if applicable (i.e., 2nd quote)
- Purchase order
- Receipt of goods/services
- Invoice
- Evidence of payment

#### **Travel**

- Request and approval for travel
- Verification of attendance

#### **RFP/Bids**

- Proof of advertisement
- Copy of RFP
- Selection/justification of vendor
- Board approval, if applicable

#### **Required Documents for Indicator I**

- Details of calculation of all indirect cost charges

### **Evidence of Programmatic Implementation**

In order to satisfy programmatic requirements the following evidence and/or documents should be available for submission and review.

- Documentation supporting the school notified parents of the school's identification status
- Evidence of outreach to stakeholders (emails, web notifications, meeting notes, newsletters, surveys, etc.) in the development of school improvement plans

- Documentation supporting the school improvement plan(s) were developed by the district in partnership with stakeholders (including principals and other school leaders, teachers, and parents)
- Evidence that the district monitors the implementation of school improvement plans (schedules, emails, notes from school visits, data reviewed, etc.)
- Evidence that each school/district “rated below C” has established a Community Engagement Council (CEC) and meets regularly

## **Disclaimer and Additional Resources**

This handbook is provided as a resource. It is intended to provide uniform practices to ensure fidelity in the implementation of Title I Part A, section 1003. This handbook is reviewed and updated as policies and procedures change and at a minimum, it is reviewed annually. Changes to procedures and policies are also shared during annual school improvement training and are available on the OSI website. Please note that the MDE reserves the right to update or change the content of this manual, policies, and procedures at any time.

The sources listed below are the primary sources for regulations and guidance from the Federal government to states.

**Education Department General Administrative Regulations (EDGAR)**  
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

**Uniform Grant Guidance (UGG)**

*Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*  
<https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

**Indirect Cost Rates**

<https://www.mdek12.org/OSF/IndirectCost>

**Accounting Manual for Mississippi Public School Districts**

<http://www.mdek12.org/OSF/AccountingManual>

**Mississippi Public School Asset Management Manual – July 2018**

<https://www.osa.ms.gov/documents/property/PublicSchMan.pdf>

**State of Mississippi Purchase Law Summary – July 2022**

[https://www.osa.ms.gov/downloads/Purchase\\_Law\\_Update.pdf](https://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf)

**Mississippi Department of Education, Office of School Improvement**

<https://www.mdek12.org/OSI>

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