



Western Line School District

Special Education Procedural Handbook

2022-2023



WESTERN LINE SCHOOL DISTRICT

“Committed to Excellence in Education”

- b. Often individual students will need specific instructional materials, technology devices, or related services. In this event, the roll teacher will submit a requisition (indicating which student the need is for and referring back to the IEP) for the specific item. The SPED director will ensure the item fits the needs of the student and the requirements for purchase with IDEA funds.
 - c. During the course of the year, the SPED director may determine the entire department is in need of certain materials, technology or training. The SPED Director will review the items and the allowable uses for SPED funds, prior to submitting a requisition to the Business office system.
 - d. Other purchases that may arise from time to time (evaluation supplies, office supplies, paper, printer, and professional development materials) are reviewed under the applicable laws before a requisition is placed in the business office system.
2. Once the requisition has been determined to follow all applicable laws under the IDEA / SPED fiscal requirements, the requisition is put in the business office system and turned into a purchase order. Once in the system, the purchase order is approved again by the SPED Director, a second authorizer in the Central office, the Superintendent, and the business manager. Finally the Accounts payable clerk turns the requisition into a purchase order that is official and the order is placed.

Questions the Purchase order is subject to during the review process?

- Is the purchase reasonable and necessary for the performance of the use of IDEA funds?
- Is there any reason the purchase should not be made, or made from this vendor?
- Is this purchase consistent with other purchases?
- Will this purchase benefit special education students and enhance their instruction?
- Is the purchase directly tied to an IEP committee decision and an objective or related service on an IEP?
- Is the purchase necessary for the SPED Department to function properly?
- Other relevant questions specific to the purchase.

II. Function and object codes in the Special Education Code list: (EDGAR 76.702; 2 CFR 200.302; SPED code list Accounting Manual for Mississippi Public School Districts; EDGAR 76.702; 34 CFR 300.162' 2 CFR 200.3030

When developing the project application in MCAPS, the SPED director will utilize the codes in the system for coding fiscal components. When there is a question about which code to use, first the SPED Director will consult with the Business Manager, following that, if there is still a question, the SPED Director will follow up with the relevant parties in the MDE Office of Special Education.

Also when developing the project application, it goes through a review by the Business Manager, as well as review by MDE Office of Special Education. When the project is under review, and an irregularity is found, the SPED director will correct the error. Final approval by MDE and the Superintendent indicate the codes are utilized correctly. When coding a purchase order for a purchase under IDEA guidelines, the SPED Director will use only the codes in the project application that have been put into the business office software. This allows for a third check of the codes.

1. Prior to expending any funds, the initiator of the purchase order must inventory and account for all items that were on the specific purchase order. At that time, the copy of the packing list and the original purchase order (with any discrepancies noted) are sent to the accounts payable office for payment. Purchase orders indicate no back orders, so if there is not an indication that any missing items are currently on the way or will be delivered additionally, the purchase order is paid for items received.
2. When items are shipped separately, multiple packing slips may accompany one purchase order.
3. In the event the item is a software or online platforms, the purchase order is signed off as complete when the specific teacher or students have access to the website. The bill is paid when the company sends a complete invoice.
4. Items ordered that need to be tagged are indicated on the purchase order by the 700 object code, they are also noted on any packing slip sent to the accounts payable office. Once the accounts payable office gets the information, the tag is complete and attached.

VII. Western Line ensure contractors / vendors are not debarred, suspended, or included on the Excluded Parties list (EPLS) before issuing a contract to be paid with IDEA funds: (2 CFR 200.319, 2 CFR 200.326)

Prior to putting an agreement / contract before the School Board, the Special Education Director will search the name of the company on the EPLS.

This process is verified in the MCAPS application.

VIII. Western Line ensures contractual services contracts include appropriate terms and conditions to include beginning and ending dates, scope of work and rate of pay: (2 CFR 200.326; Appendix II Part 200)

Contracts are reviewed by the Special Education Director and often, the business manager to ensure all components of the contract are within the allowable regulations.

IX. Western Line ensures the Special Education Director and the Superintendent sign all contracts/agreements for services paid with IDEA Fund: (2 CFR 200.415)

All contracts and/or agreements approved by the Western Line School Board are signed by one or both of the following:

- Special Education Director
- District Superintendent

X. Western Line personnel ensure a contractor submits documentation of services when invoicing for payment that includes who, what, where, when and rate of pay: (2 CFR 200.341 2 CFR 200.415)

reviewed when MAEP funds are finalized and due to MDE (Usually early October). If the MAEP funds are shown to differ from the original planned split in salary.

IV. Procedures for any Gifted personnel being paid with IDEA funds: (2 CFR 200.401)

Currently Western Line School District does not have any 504 or gifted personnel being paid out of IDEA Part B or IDEA Preschool funds. In the event gifter personnel are paid out of IDEA, the employee schedule and percentage of time in gifted or 504 will be aligned with their payroll percentage in the business department and in the IDEA application.

PERSONNEL

I. Western Line Administration will ensure Semi-Annual Certifications are on file and that certifications are signed and dated by the employee and/or supervisor that the employee works solely on one cost objective. (2 CFR 200.430)

SEMI-ANNUAL CERTIFICATIONS

Within each the last two weeks of each semester, the SPED Director will send out the Semi-Annual Certification sheets to each SPED staff member who is paid 100% out of IDEA Part B. The staff members are given directions to sign and date the forms on the last day of the semester. The SPED Director (or authorized staff member will travel to the schools to pick the forms up. In the event a form is not picked up, the staff members are directed to scan and email, or send it back to the Central Office to file.

Once the forms are in, the SPED director will file the forms in the staff member's SPED office file folder.

II. Western Line will ensure Personnel Activity reports (PAR) for those employees who worked on multiple cost objectives are correct, signed and on file: (2 CFR 200.430)

Western Line will ensure within the last week of a semester that the PAR forms are sent out and completed. PAR forms are required to be emailed on the last day to the SPED Director (completed and signed) and hard copies will arrive in the Central Office immediately following to be filed in the SPED office.

III. Western Line payroll documentation for all personnel listed in the approve project application will reflect the funding source and object code: (Special Education Code List Accounting Manual for Mississippi Public School Districts)

Western Line SPED director and Business Manager will meet prior to October 1 to ensure all employees paid out of the IDEA budget or from SPED MAEP funds reflect the correct pay, funding source and object code. This will be compared to the Teacher Unit information from MDE, IDEA Project Application, or other SPED fund applications and budget narratives.

II. Western line will ensure adequate controls to account for the location, custody and security of equipment purchased with IDEA funds. (2 CFR 200.313; MS Public School Asset Management Manual)

Western Line inventory will account for each piece of equipment purchased through IDEA funds. The inventory will be kept by site (building) and location (room). A copy will be provided to the principal and teacher (or other staff member accountable) on a regular basis so they can ensure they are aware of all updated inventory items.

III. Western line will ensure a full physical inventory is complete of IDEA funds every two years: (2 CFR 200.313; MS Public School Asset Management Manual)

Beginning with the 2021-2022 school year and occurring every 2 years following (2023-2024; 2025-2026, etc.) A copy of each page of the inventory catalog will be kept for 5 years. The inventory documentation will indicate property that is located, located in the wrong location (and corrected if needed), and property that has been lost or stolen with the supporting documentation.

IV. Western Line will ensure ALL equipment purchased with IDEA funds is accounted for on the fixed assets inventory. (2 CFR 200.313; MS Public School Asset Management Manual)

During the year, staff will be provided regular updated list of the fixed asset inventory. Each employee is required to check the inventory to ensure every piece of equipment on the list is located in their room. They are also required to report any piece of equipment in their room is on the list. If they discover a piece of equipment is in their room, but not located on the inventory, they are to report it to their principal and SPED administrator for corrections. If multiple pieces are either not in the room, or not on the list, the Special Education will do a complete inventory to determine if there is a step in the process that is not being followed.

V. Western Line will develop policies and procedures that address the disposal of equipment. (2 CFR 200.313; MS Public School Asset Management Manual)

Western Line School District currently has policy (Policy DO) in place for the disposal of fixed assets equipment. Procedures are as follows:

- Annually the district will request any school or department that has fixed asset equipment that needs to be on a surplus or disposed of.
- When the equipment belongs to SPED, someone from the special education central office or technology staff will review the equipment to ensure is needs (ex, someone just wants a new computer, or it can be moved and utilized) to be on the surplus list and have it wiped of all data.
- Each list is put on the school board agenda for approval
- Upon approval, the equipment is placed on a surplus bid list created in the central office.

PROFESSIONAL DEVELOPMENT

- I. Procedures for needs Assessment for Professional Development activities: (34 CFR 300.119; 34 CFR 300.704)**
- During April of each year, the Special Education administration will send out a survey on the current year professional development and a needs survey for the following year.
 - The survey results will be tallied by school and by district to determine if specific professional development is needed at a school or by a specific group of educators.
 - During the summer, a new professional development calendar will be developed.
 - Additional offerings of professional development will be offered through the regular education professional development calendar.
- II. Professional Development Calendar (34 CFR 300.156; 34 CFR 300.704)**
- The professional development calendar for the special education department will be developed each summer utilizing test scores, review of IEP's and the survey completed by the teachers.
 - The calendar will be developed and sent to all special education teachers at the beginning of each school year.
 - Staff will also be allowed to travel to professional development through MDE or specific associations (MSHA, MSPA, MEA, etc.)
- III. Procedures for documenting professional development: (34 CFR 300.704)**
- Sign in sheets and agendas will be used for documentation of in-house professional development.
 - Travel request and agendas from offsite professional development
- IV. Procedures for tracking professional development paid for by IDEA funds: (34 CFR 300.704)**
- Sign in sheets and agendas will be used for documentation of in-house professional development.
 - Travel request and agendas from offsite professional development
- V. Documentation of professionals conducting professional Development activities (when appropriate): (34 CFR 300.704)**
- When on-site professional development is provided by consultants or trainers from vendors, a certification in the field, or resume will be used as documentation for credentials for the of the presenter.

PARENTAL INVOLVEMENT

- I. Western Line documentation of policies on parental involvement; (34 CFR 300.34)**
- i) Parent Counseling and training means assisting parents in understanding the special needs of their child;**
- Provide information at initial IEP meetings on a student's disability.

is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraph (a)(1) of this section.

Compliance Standard

- c. Except as provided in §§300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
- d. An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§300.204 and 300.205
 - i. Local funds only;
 - ii. The combination of State and local funds;
 - iii. Local funds only on a per capita basis; or
 - iv. The combination of State and local funds on a per capita basis.
- e. Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section.

Subsequent Years⁽¹⁾

- a. If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, an LEA fails to meet the requirements of §300.203 in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.
- b. If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(i) or (iii) of this section and the LEA is relying on local funds only, or local funds only on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(i) or (iii) in the absence of that failure, not the LEA's reduced level of expenditures.
- c. If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(ii) or (iv) of this section and the LEA is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA's reduced level of expenditures.

