

**OKLAHOMA STATE DEPARTMENT OF EDUCATION
SANDY GARRETT
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION**

COMPLIANCE REVIEW: SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT/AGENCY:

Texhoma Public School District

TEAM MEMBERS:

Susan Benton Finance Coordinator, OSDE-SES
Carole Tomlin Finance Coordinator, OSDE-SES

COUNTY:

Texas

DATE OF REVIEW:

November 16, 2010

I. INTRODUCTION:

Local educational agencies (LEAs) must adopt policies and procedures consistent with state and federal requirements and are responsible for implementing programs that comply with the Individuals with Disabilities Education Act (IDEA) Part B. General supervision of LEAs is carried out at the State level. The Oklahoma State Department of Education (OSDE), Special Education Services (SES) conducted a concern specific compliance review on November 16, 2010. The OSDE-SES reviewed the following area(s): Financial records. The compliance review consisted of IDEA Part B Financial record reviews, the American Recovery and Reinvestment Act (ARRA) IDEA Part B Financial record reviews, and an on-site visit.

Texhoma Public School District is an independent school district serving 19 children with disabilities, ages three through 21, as reported on their October 2009, Child Count Report.

II. AREAS THAT REQUIRE CORRECTIVE ACTIONS AND IMPROVEMENT:

1) Area of Noncompliance: Failure to Remit Balance of First 50% of IDEA Part B of the ARRA Fund

OSDE Findings:

On April 5, 2010, a memorandum was mailed from the OSDE to all LEAs requiring the return of all unexpended ARRA funds that were forward funded in 2009. On May 3, 2010, all LEAs were mailed a memorandum from the OSDE which required the LEAs to remit unexpended ARRA funds via school district warrant to the OSDE, in order to provide transmittal for such funds to the United States Department of Education (USDE). **Beginning July 2010, until present, the OSDE-SES has made in excess of twelve attempts, both orally and in writing, to collect the remaining balance.**

According to the OSDE records and documentation gathered during the on-site visit, Texhoma Public School District has not remitted the ARRA IDEA B funds for Project Code 643 in the amount of \$658.78.

Improvements Required:

Immediately, Texhoma Public School District will submit \$658.78, the amount remaining from the first 50% of the Project Code 643 funds, to the OSDE-SES.

Until the balance of \$658.78 is returned to the OSDE, Texhoma Public School District will not be allowed to access Federal IDEA funds of any kind.

2) Area of Noncompliance: Cost Certifications, Office of Management and Budget Circular A-87

OSDE Findings:

Based on the financial record review, documentation of Time and Effort Certification could not be located.

Improvements Required:

Within 30 days of the receipt of this report, Texhoma Public School District will develop, implement, and submit a written improvement plan. This plan shall document how the LEA will ensure that Time and Effort Certification records will be maintained for all LEA employees who are paid with Federal funds.

III. ASSURANCE STATEMENT:

Assurance Statement with superintendent's signature required.

Within 30 days of the receipt of this report, submit a signed, written assurance that the improvements described in this report will be or have been implemented to remedy the identified compliance deficiencies.

Content: *"This district shall develop and implement improvements for areas of noncompliance in order to comply with State and federal laws and regulations. Improvements and remedies will include 'technical assistance and training' necessary to assist teachers and administrators of the district in their efforts to implement a free appropriate public education (FAPE) in the least restrictive environment, with parent participation, and in accordance with procedural safeguards under IDEA Part B."*

IV. OTHER INFORMATION:

Subsequent monitoring activities may be initiated as necessary to ensure the LEA's compliance is consistent with policies, procedures, and regulations and in accordance with the state educational agency's responsibilities required by 34 CFR § 300.149.

Under the Open Records Act, it may be necessary for the LEA or the OSDE to provide access to this public document upon request. In the event that the OSDE receives such a request, it will seek to protect, to the extent provided by law, personally identifiable information, which, if released, could constitute an unwarranted invasion of privacy and confidentiality.

In accordance with 34 CFR § 300.212, Public Information, the LEA will make such public documents, relating to the eligibility of the agency under IDEA Part B, available to the parents of children with disabilities and to the general public, as necessary.