

American Recovery and Reinvestment Act (ARRA) - Action Plan

County: Blount County Schools
Program Title: IDEA Part B Grant
CFDA Number: #84.391

1. A plan detailing how the funds will be spent and how the agency will address the absence of federal funding after the ARRA grant is discontinued.

During the 2009-2010 and 2010 – 2011 fiscal years, the Board of Education will budget and expend IDEA Part B ARRA Funds to implement a Wilson Language System and Foundations into the K-12 education of students with disability. This will be a non-recurring expense. IDEA Part B ARRA Funds will be utilized to implement Crisis Prevention Institute – Non Violent Crisis Intervention Training of trainers and selected special education staff within the school system. Overhead Lift Systems will be installed at two (2) elementary schools, one (1) middle school, and one (1) high school in order to give more dignity to our orthopedically impaired students. Some Special transportation contract costs will be provided to students with disabilities through IDEA Part B ARRA Funds. The above materials, additional professional development, equipment, special transportation, supplies, and required refresher training and substantially less materials in future funding years should be absorbed in the IDEA Part B budget and general purpose funds if available. One FTE (1) special education teaching position (11 month) plus related benefits, one FTE (1), speech language pathologist plus related benefits, one half FTE (.5) school psychologists plus related benefits, will be funded in 2009 through 2011 Fiscal Year. For Fiscal Year Through permissive use of funds during Fiscal Year 2009-2010 twelve (12) regular education teaching positions plus related benefits have been retained through reduction in maintains of effort. For the Fiscal Year Ending June 30, 2011 and thereafter positions will be re-absorbed into the General Purpose Budget or discontinued pending available funding. For the Fiscal Year Ending June 30, 2011 and thereafter these 12 positions will be re-absorbed into the General Purpose Budget or discontinued pending available funding. Funds allocated during FY10 and not expended prior to June 30, 2010 will be budgeted and expended during FY 11. Blount County Schools does not expect to receive ARRA funds in the future, therefore all personnel and initiatives funded through ARRA will be reassigned to the general IDEA Part B allocation for FY12, dissolved, or funded through General Purpose School Fund (pending board approval).

2. A summary description of the program and the objectives of the program. The goals and objectives should demonstrate cost-effectiveness. Goals and objectives are usually easy to understand, quantifiable, and as a result, measurable. The description will usually include (a) how performance will be measured (i.e. the methodology); (b) who is responsible for measuring performance; and (c) how often the results/progress will be tracked and reported. The description must be written in plain language that is concise and easily understood by a person who has no in-depth knowledge of the program. (Suggestion – you may want to answer questions 3 through 8 prior to completing this procedure.)

The goal of system wide implementation of Wilson Language System 2-12, including the Foundations Program for K-2 students, and Wilson Fluency Program is to improve the basic reading skills of all students with disabilities. Blount County Schools has also retained a Wilson Certified In House Trainer through ARRA Funds. As basic literacy skills impact all areas of learning in the school setting it is hoped that this program and intensive associated professional development will improve the

instruction of students with disabilities in the area of reading. Due to recent State legislation Crisis Prevention Institute – Non-Violent Crisis Intervention Program will be employed to provide training for teachers and staff that will prevent student and faculty injury in crises and ensure compliance with recent restraint laws. Positions created funded through IDEA Part B ARRA Funds are geared toward the improvement of institution and instructional practice within a high school that is on the State NCLB target list. Success in the area of reading will be measured through AIMSWEB reading curriculum based measures (R-CBM) in the elementary grades and Think Link in the middle school. Students' progress on State mandated assessments of student proficiency will also be utilized to show student progress.

3. A description of the source (Name of the Federal/State/Other Agency) and amount of the ARRA grant the County expects to receive.

U.S. Department of Education, through the State of Tennessee, Department of Education; FY 2010 \$2,679,399

4. What are the Federal/State/Other Agency reporting requirements for the ARRA grant?

The Blount County Board of Education will be required to report expenditures through the State's Federal Application Consolidated Tracking System (FACTS) and/or eReporting prior to the State releasing the ARRA grant funds to the Board. The reporting will occur in accordance with guidelines established by the Tennessee Department of Education.

5. What are the ARRA grant expenditure and performance measure requirements? (e.g. grant can/cannot be expended for, matching, time frames for obligation/expenditure, capturing the number of jobs created and retained, etc.)

ARRA grant funds for IDEA Part B Grant must be expended in accordance with guidelines established by the U.S. Department of Education, IDEA, and Tennessee Department of Education. A project budget will be prepared and submitted to the State for approval. All funds must be expended/obligated prior to June 30, 2010.

6. What procedures will be placed in operation to ensure that ARRA grant awards and expenditures are separately captured?

The Board of Education will post ARRA grant revenues for the IDEA Part B funds in revenue account number 142-471430 – School Federal Projects, IDEA Part B, Grants to LEAs. The Board of Education will capture the expenditures in account categories 142-71200, 142-72220, and 142-72710– with a specific sub fund for the IDEA Part B ARRA grant.

7. What procedures will be utilized to capture performance measure data specifically related to jobs created and retained?

ARRA funds will have a separate reporting procedure. All salaries paid by ARRA IDEA Part B funding will be recorded in the local school system personnel database as well as on county expenditure reports.

8. Establish written criteria for sub-granting ARRA funds to other governments or nonprofits and awarding contracts if applicable.

N/A – Blount County Schools will not be sub-granting IDEA Part B Grant funds.

Action Plan (Cont'd)

9. A written description of the risk assessment plan required by TRAM Directive number eight. TRAM Directive number eight states, All recipients and subrecipients of ARRA funds are required to adopt a risk assessment process for all ARRA programs to include:

- Risk identification,
- Risk evaluation, and
- Risk mitigation plans.

The risk assessment must also include items that address meeting program requirements and objectives. (Instructions for preparing a risk assessment are presented at www.tn.gov/comptroller by following the ARRA link to the Division of County Audit.

SEE RISK ASSESSMENT ATTACHED.

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1. Rob Britt, Director of Schools
Senior Accountable Official for Recovery Act Activities

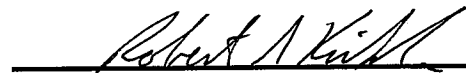


Signature

10-13-09

Date

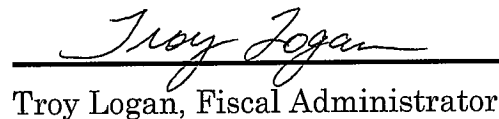
2. Signature(s) – Name and Title of Individuals Responsible for Preparing the Action Plan



Scott Kirkham, Grant Administrator

10-13-09

Date



Troy Logan, Fiscal Administrator

10-13-09

Date

Blount County School System
Risk Assessment Compliance Documentation
ARRA IDEA Part B, CFDA#84.391

Step 1

Internal control policies and procedures have been developed by the office(s) of Blount County's Accounting & Budgeting Office and Blount County Schools (BCS). These offices will follow their respective internal control procedures to administer funds under their control. These internal policies and procedures will serve to provide reasonable assurances that the grant administrative offices of BCS will be able to administer the AARA IDEA Part B insuring:

1. Effectiveness and efficiency of financial operations of the BCS.
2. Reliability of financial reporting for the program by BCS' management.
3. Compliance with applicable laws and regulations set forth by the State and Federal Government.

The BCS Internal Control Policies and Procedures serve to:

1. Maintain an appropriate internal control environment;
2. Employs a risk assessment procedure;
3. Establish formal procedures for all control activities;
4. Provides a forum for sharing of information and communication; and
5. Provide a monitoring of this process to accommodate changes in internal control needs and to improve where necessary, those in effect.

We have reviewed the Comprehensive Annual Financial Report for the Year Ended June 30, 2008, and noted the report did not disclose any deficiencies in internal controls over financial reporting that auditors considered to be material weaknesses; disclosed no instances of noncompliance or other matters that are required to be reported under GAS; did not disclose any deficiencies in internal controls over compliance with requirements applicable to major programs and OMB A133 that auditors considered to be material weaknesses. And the audit did not reveal any segregation of duties internal control findings.

The audit did reveal one finding of questioned costs under OMB A133. The corrective action was completed by November 2008.

BCS' internal control policies and procedures are maintained in the respective offices of the Blount County's Accounting & Budgeting Office and BCS and will serve to guide the internal controls necessary to implement the ARRA grants received by BCS.

Therefore, based on our understanding of the Office of the Tennessee Recovery Act Management's (TRAM) directives and guidance from the State of Tennessee, Division of County Audit, we are in compliance with the TRAM Directives No. 5 and 6. We have reviewed the BCS internal control policies and procedures; are familiar with these controls; and have reasonable assurance these internal controls are in place and functioning properly. The BCS internal control environment includes approvals, adjustments, recordkeeping, reporting reconciliation, segregation of duties, and supervision. The control environment also facilitates external monitoring and post-audit activities.

Step 2

BCS has reviewed and defined the program objectives of the AARA IDEA Part B Grant Funds that were received on July 1, 2009. During FY10 and FY11, the board of education will budget and expend IDEA Part B ARRA funds to fully implement a Wilson Language System and Foundations into the K-12 education of students with disability. This will be a non-recurring expense. IDEA Part B ARRA Funds will be utilized to implement Crisis Prevention Institute – Non Violent Crisis Intervention Training of trainers and selected special education staff within the school system. Overhead Lift Systems will be installed at two (2) elementary schools, one (1) middle school, and one (1) high school in order to give more dignity to our orthopedically impaired students. Some Special transportation contract costs will be provided to students with disabilities though IDEA Part B ARRA Funds. The above materials, additional professional development, equipment, special transportation, supplies, and required refresher training and substantially less materials in future funding years should be absorbed in the IDEA Part B budget and general purpose funds if available. One FTE (1) special education teaching position (11 month) plus related benefits, one FTE (1), speech language pathologist plus related benefits, one half FTE (.5) school psychologists plus related benefits, will be funded in 2009 though 2011 Fiscal Year. Though permissive use of funds during Fiscal Year 2009-2010 twelve (12) regular education teaching positions plus related benefits have been retained though reduction in maintenance of effort. For the Fiscal Year Ending June 30, 2011 and thereafter these 12 positions will be re-absorbed into the General Purpose Budget or discontinued pending available funding. Funds allocated during FY10 and not expended prior to June 30, 2010 will be budgeted and expended during FY 11. Blount County Schools does not expect to receive ARRA funds in the future, therefore all personnel and initiatives funded through ARRA will be reassigned to the general IDEA Part B allocation for FY12, dissolved, or funded through General Purpose School Fund (pending board approval).

A meeting of associated officials and staff was held on October 13, 2009, whereby the expectations and objectives of IDEA Part B ARRA grant were identified as it pertains to the IDEA Part B project. BCS has a clear understanding of these program expectations and objectives.

Step 3

A formal meeting was held by BCS Officials on October 13, 2009. All employees and officials associated with the administration of the ARRA grant for the IDEA Part B project were present.

The following employees of BCS were in attendance:

Rob Britt, Troy Logan, Scott Kirkham

Each in attendance was briefed on the program requirements and goals of BCS with respect to implementing the IDEA Part B Project. Each one was instructed as to the need for strict transparency and accountability guidelines associated with this project. As a result of that meeting, ARRA grant administration duties and responsibilities were outlined and assigned as follows:

Rob Britt, Senior Accountable Official, ARRA Grants

Scott Kirkham, IDEA Part B Grant Administrator

Troy Logan, Fiscal Administrator

The following items were reviewed at the meeting:

- a.) The latest financial and compliance audit of Blount County with respect to identifying past significant deficiencies and/or material weaknesses. Steps have been taken to address these audit findings and the following actions were taken to ensure that these deficiencies do not arise during the administration of the ARRA grant.

We have reviewed the Comprehensive Annual Financial Report for the Year Ended June 30, 2008, and noted the report did not disclose any deficiencies in internal controls over financial reporting that auditors considered to be material weaknesses; disclosed no instances of noncompliance or other matters that are required to be reported under GAS; did not disclose any deficiencies in internal controls over compliance with requirements applicable to major programs and OMB A133 that auditors considered to be material weaknesses. The audit did not reveal any segregation of duties internal control findings.

The audit did reveal one finding of questioned costs under OMB A133. The corrective action was completed by November 2008.

- b.) The Grant Administrators have the following oversight responsibilities:

- Accounting
- Reporting
- Purchasing
- Other duties that assure accountability of the grant

In that regard the Grant Administrator assigns all responsibilities in the administration of this grant including but not limited to:

- Preparing and filing quarterly reports
- Cash draw downs
- Oversight of expenditures to insure appropriates within the objectives of the grant

- Goal and project completion progress
 - Corrective Action needed relative to any of the above
 - Continuous monitoring of all persons and activities associated with the grant.
- c.) The grant administrator understands that it is his/her responsibility to make every one assisting in the administration of the ARRA grant are aware of the county's responsibility of administering the grant and to insure that the administration operates in an environment of transparency and open communication. The Blount County Schools' grant administration team has been made fully aware that Blount County Schools' failure to properly account for and/or spend ARRA funds may require Blount County taxpayers to reimburse the federal government for any or all of the misused funds.
- d.) Blount County Schools has employed the Comptroller of the Treasury new accounts for the tracking program funds (receipts and disbursements). Furthermore Blount County Schools has established appropriate accounts compliant with the Comptroller of the Treasury's Uniform Chart of Accounts. The bookkeeper/account for this project has been made aware of the requirement to file all necessary reports associated with this grant within 10 (ten) days of the end of each quarter of the grant appropriating period to comply with ARRA accounting guidelines. Any unexpended grant funds that carry over into another accounting period will be designated as ARRA Project reserves.
- e.) The Grant Administrator will conduct, assign and/or oversee each person responsible for cash draw downs, preparing any and all associated reports and submitting all reports to as appropriate to the state/federal agency overseeing this program in a timely manner.
- f.) Internal controls for administration of these grants were discussed and acknowledged at a meeting held on 10-13-09 between all associated with the administration of the grants. The purpose of the meeting was to review existing and to identify any new internal controls necessary to minimize the potential for misappropriations, waste or abuse, of grant funds. See Step 1 above for analysis of internal controls. We are confident that our internal controls are sufficient to properly administer all funds received through ARRA.
- g.) In the event that the Grant Administrator is unable to perform his duties, a new administrator will be appointed by Rob Britt, Director of Schools. In the interim period Jane Morton will serve in the former Grant Administrator's capacity until the new Grant Administrator resumes that responsibility.

Periodic meetings will be scheduled periodically during the grant administration period for all personnel associated with the IDEA Part B Project as deemed necessary by the Grant Administrators.

The purpose of these meetings will be to assess concerns that arise with regard to grant administration, complying with grant objectives, maintaining appropriate documentation, and maintaining proper and appropriate accounting and reporting procedures. Prior to these meetings the Grant Administrator will consult with state or federal departments as appropriate to identify any issues that need to be addressed by county management.

Step 4

The fourth step in the risk assessment process involves resolving any risks identified.

As of this date, October 13, 2009, no current risks have been identified for the IDEA Part B Project.