

Astoria School District

Summary of Findings and Required Follow-Up from Focused Monitoring

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Dates of Monitoring Visit: October 17-19, 2022

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Monitoring Authority

The Individuals with Disabilities Education Improvement Act (IDEA)¹ provides federal funds to assist states in educating children with disabilities on the condition that participating states ensure that school districts and other publicly-funded educational agencies in the state comply with the requirements of IDEA and its implementing regulations. In turn, the IDEA directs that the primary focus of federal and state monitoring activities shall be to improve education results and functional outcomes for all children with disabilities and meet the program requirements with a particular emphasis on those requirements that are most closely related to improving educational results for children with disabilities.²

Oregon law further requires local school districts to provide appropriate special education and related services and directs the Oregon Department of Education (ODE) to establish, monitor, and enforce regulations governing special education programs in local educational agencies (LEAs) and all institutions wholly or partly supported by the state.³ The Office of Enhancing Student Opportunities (OESO) of the ODE supervises and conducts the general supervision process as part of the state's obligations under the IDEA and ORS 343.041. ODE's administrative rules provide a procedure for the review of potential violations of the IDEA and a system to enforce the IDEA's requirements.⁴

Under those rules, ODE must notify any school district or program of any noncompliance identified through the general supervision system within 30 days of its identification when ODE determines that the noncompliance could cause a student to be denied 10 or more instructional days (whether partial or full days) consecutively or cumulatively within any one school year, as compared to the majority of general education students who are in the same grade within the attending school district or program as the child or student with a disability. That notification must include any required corrective action to be completed by the district or program and the timeline within which corrective action must be completed.⁵

In determining the corrective action the school district or program must complete, ODE may consider a variety of factors, including but not limited to whether the noncompliance:

- a) Was extensive or found in only a small number or percentage of files;

¹ 20 USC § 1400 (c)(1).

² 34 CFR § 300.600.

³ ORS 343.041.

⁴ OAR 581-015-2015.

⁵ OAR 581-015-2015(6).

- b) Resulted in the denial of free appropriate public education, parent participation, or placement in the least restrictive environment as required by the IDEA; and/or
- c) Represents an isolated incident in the school district or program, or reflects a longstanding failure to meet IDEA requirements.

When a school district or program is notified of noncompliance, the school district or program must correct the noncompliance, including completing any corrective action required by the Department, as soon as possible, and in no case later than one year after it was identified.

Notwithstanding that, identified noncompliance must be corrected as soon as possible, and in no case later than 60 days after it was identified when the Department determines that the noncompliance could cause a student to be denied 10 or more instructional days consecutively or cumulatively within any one school year, as compared to the majority of general education students who are in the same grade within the attending school district or program.⁶

Background

Focused accountability and support activities take place outside of the three-year monitoring cycle and in addition to any universal activities. The purpose of this focused monitoring was to determine compliance with federal and state laws for serving students experiencing disabilities, to direct the provision of technical assistance from OESO to the LEA, and to assist the LEA in engaging in continuous improvement. Focused monitoring activities are typically conducted by ODE, on-site or virtually. Specific monitoring activities may include file and policy & procedure reviews, classroom observations, staff interviews, and focus groups. ODE uses the LEA Risk Assessment and other data to select LEAs for focused monitoring. In addition to items on the LEA risk assessment, other factors considered for monitoring selection in Astoria School District included lack of data submission for abbreviated day program placements and possible fiscal risk.

Monitoring Activities

ODE wishes to thank Astoria School District staff for their time and their openness to participate in all phases of the on-site monitoring visit as well as their eagerness to improve special education services for students within their district.

This recent focused monitoring visit included three phases, pre-visit preparation activities, the on-site monitoring visit, and follow-up activities.

⁶ OAR 581-015-2015(9).

- During the pre-visit preparation phase, ODE worked closely with Astoria School District staff, providing technical assistance and pre-visit information to ensure a productive on-site monitoring visit. The supports provided included preliminary meetings and emails between the ODE District Support Specialist and the Astoria School District Special Education Director outlining the anticipated activities planned for the upcoming visit as well as the expected documentation that the District would be required to produce. This time also provided the opportunity for the district to have any questions answered about the process and for ODE to discuss overall goals of the monitoring visit. We also discussed expected receipt of the post-visit report within 60 days of the visit and required follow up activities.

The following activities were completed during the on-site monitoring visit:

- **Opening Meeting:** Introductions were made. ODE staff and Astoria School District staff engaged in an opening conversation on the reason for focused monitoring as well as the goals of the focused monitoring process. ODE shared that the purpose of our visit is focused monitoring under Oregon's general supervision framework. The ODE team discussed the desire to hear about the Astoria School District's strengths, what's working within the district, and what district challenges exist. ODE discussed the planned agenda, which included interviews, discussions, and file reviews.
- **Focus Group Interview:** ODE staff conducted a focus group that included informational interviews with the superintendent, special education director, business manager, and other key school district staff. Astoria staff shared that the people working directly with students day in and day out are outstanding people. People are dedicated to the point of needing to be reminded to take breaks. Dedication levels are consistently impressive across certified and classified staff. Quality educators want to come to Astoria to work in special education. They additionally shared that they have always had a strong partnership with the Northwest Regional Education Service District, which always provides excellent staff. Staff spoke about the COVID-19 pandemic being the greatest barrier ever faced in education.
- **Focused Monitoring Student File Reviews:** The team evaluated 19 files for compliance with each of the standards in five (5) of ODE's priority area protocols, which included [Priority Area 1 Protocol: Least Restrictive Environment \(LRE\)](#), [Priority Area 2 Protocol: IEP Development](#), [Priority Area 3 Protocol: Free Appropriate Public Education \(FAPE\)](#), [Priority Area 4 Protocol: Discipline](#), and [Priority Area 5 Protocol: Secondary Transition](#). Detailed results of the file reviews are discussed below.
- **Exit Interview:** ODE staff provided an initial verbal overview of the on-site monitoring visit that included a discussion of overall strengths noted; as well as areas to potentially be strengthened to improve education results and functional outcomes for all children

with disabilities. ODE discussed that potential areas of non-compliance were found and that this ensuing monitoring report would detail corrective actions the school district must complete to meet IDEA requirements. Exit interviews were conducted with Astoria School District personnel in order to obtain context, answer specific questions, share follow up steps, and gain feedback on their experience with the on-site focused monitoring process.

Monitoring of Fiscal Standards

During the on-site visit, ODE also met with Mindy Landwehr, Travis Roe, and other members of the Astoria SD Business Office to monitor the District's fiscal standards as they relate to special education. ODE thanks the business team for welcoming and accommodating ODE's requests ahead of the visit as well as providing additional reports during the visit.

Astoria School District uses InfiniteVisions for fiscal activities. The ODE fiscal team was able to see expenditures, payments, payroll, and fund sources used. IDEA and other funding sources are assigned unique object codes, which helps assure transparency and low risk of duplication. Overall, Astoria SD is compliant in nearly all fiscal-related areas. Specific compliance concerns are noted in the fiscal monitoring summary and discussion, below, and the IDEA Fiscal Field Visit Summary Report is provided in the Appendix to this document.

Following the visit, ODE staff compiled all of the information gleaned from the on-site focused monitoring visit to create this detailed report. ODE thanks the Astoria School District for engaging cooperatively in this monitoring process and for the school district's ongoing commitment to student centered practices consistent with the implementing requirements of the IDEA. ODE will continue working with Astoria School District to close out this visit based on findings documented in this report.

Summary of Findings

File Review Summary

The tables below summarize file reviews using the standards from ODE's protocols. Each table includes information about the standard, the number of files reviewed for each standard, the total number compliant, and the percent of files that were compliant. Any percentage of compliance below 100 in the table below is indicative of noncompliance and requires correction. More information about required actions to correct identified noncompliance is included in a later section of this report. This data is also displayed by individual students in the appendix to this report.

Least Restrictive Environment (LRE) Summary by Standard

Standard	Total Files Reviewed	Total Files Compliant	Total Files Not Applicable	Percent Compliant
LRE-1 (34 CFR §300.116(a)) Placement decision was made by knowledgeable group and in conformity with LRE provisions	19	19	0	100%
LRE-2 (34 CFR §300.116(b)) Placement was determined: <ul style="list-style-type: none"> ● Annually ● Based on the student’s IEP ● As close as possible to the student’s home ● Where the student who attend if nondisabled 	19	17	0	89%
LRE-3 (34 CFR §300.320(a)(6)(i)) Accommodations were included & align with PLAAFP	19	16	0	84%
LRE-4 (34 CFR §300.324(a)(2)(i-v)) Special Factors were addressed	19	15	3	95%
LRE-5 (34 CFR §300.116 & 300.320(a)(5)) All placement options considered	19	12	0	63%
LRE-6 (LRE-6 - 34 CFR §300.116) Not removed solely for modifications	19	19	0	100%
LRE-7 (34 CFR §300.117) Participation in extracurriculars	19	19	0	100%

Individualized Education Program (IEP) Development Summary by Standard

Standard	Total Files Reviewed	Total Files Compliant	Total Files Not Applicable	Percent Compliant
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IEP-1 (34 CFR §300.322 & 300.501(b)) Parent invited	19	19	0	100%
IEP-2 (34 CFR §300.324(b)(1)(i)(ii)(A-E)) IEP reviewed annually	19	16	1	89%
IEP-3 (34 CFR §300.321(a-b) & 300.321(a)(7)(e)(1-2)(i-ii)) Appropriate IEP team	19	17	0	89%
IEP-4 (34 CFR §300.320(a)(1) & 300.324(a)(1)) PLAAFP	19	17	0	89%
IEP-5 (34 CFR §300.320(a)(2)) Measurable annual goals	19	11	0	58%
IEP-6 (34 CFR §300.320(a)(4) and 300.320(a)(7)) Detailed special education services	19	18	0	95%
IEP-7 (34 CFR §300.320(a)(4)) Related services	19	12	6	95%
IEP-8 (34 CFR §300.34 & 300.320(a)(4)) Supports for personnel	19	19	0	100%
IEP-9 (34 CFR §300.320(a)(6)(i)) Statewide assessment	19	17	0	89%
IEP-10 (34 CFR §300.106) ESY considered	19	17	0	89%

Free Appropriate Public Education (FAPE) Summary by Standard

Standard	Total Files Reviewed	Total Files Compliant	Total Files Not Applicable	Percent Compliant
FAPE-1 (34 CFR §300.301 and 300.303) Evaluation completed within timeline	19	18	0	95%

FAPE-2 (34 CFR §300.304(b)(1) & 300.304(2)) Variety of tools and sources used to determine eligibility	19	19	0	100%
FAPE-3 (34 CFR §300.323(c)) Student received all services	19	18	0	95%
FAPE-4 (34 CFR §300.320(a)(3)(i)(ii)) Progress was measured as described in the IEP	19	19	0	100%
FAPE-5 (34 CFR §300.324(b)) Student made progress on last 3 IEPs or team meet to address lack of progress	19	17	2	100%
FAPE-6 ((34 CFR §300.324(b)) Goals change over last 3 IEPs	19	18	1	100%
FAPE-7 (34 CFR §300.320) Goals address needs identified in PLAAFP	19	19	0	100%
FAPE-8 (34 CFR §300.323(d)) IEP is accessible to appropriate staff	19	19	0	100%
FAPE-9 (34 CFR §300.108) Available PE	19	19	0	100%
FAPE-10 (34 CFR § 300.109) Student has a full schedule – total instructional hours provided	19	19	0	100%

Discipline Summary by Standard

Standard	Total Files Reviewed	Total Files Compliant	Total files Not Applicable	Percent Compliant
DIS-1 (34 CFR §300.520) Procedural Safeguards provided to the parent	19	19	0	100%
DIS-2 (34 CFR §300.503)	19	19	0	100%

Special Factors				
DIS-3 (34 CFR §300.20) Manifestation Determination held	19	10	9	100%
DIS-4 (34 CFR §300.530(f)) If team determined conduct was a manifestation, team determined and completed the next steps	19	0	19	100%

Secondary Transition Summary by Standard

Standard	Total Files Reviewed	Total Files Compliant	Total Files Not Applicable	Percent Compliant
SEC-1 (34 CFR §300.321(b)(1)) Student invited	19	19	0	100%
SEC-2 (34 CFR §300.321(b)(3)) Agency invited with prior consent	19	1	17	95%
SEC-3 (34 CFR §300.320(b)& 300.43) Measurable postsecondary goals	19	10	8	95%
SEC-4 (34 CFR §300.320) Postsecondary goals reviewed and revised annually	19	2	17	100%
SEC-5 (34 CFR §300.320(b)(1)) Age-Appropriate Transition Assessments	19	11	8	100%
SEC-6 (34 CFR §300.320(b)) Annual goals	19	11	8	100%
SEC-7 (34 CFR §300.43) Transition Services	19	11	8	100%
SEC-8 (34 CFR §300.320) Course of Study	19	7	8	79%

Fiscal Monitoring Summary

Review of Fiscal Standards

On-site fiscal monitoring included activities to ensure grant funds were used for authorized purposes in compliance with laws and regulations; to assess the organization's internal controls to ensure reliable financial reporting and accountability; as well as to assist and recommend areas of improvement and provide guidance to improve administrative efficiencies and programmatic effectiveness. Additional tables are included in the appendix which summarize the fiscal information gathered during on-site focused monitoring activities.

Astoria demonstrated significant compliance through their robust accounting software that tracks budget and expenditures in real time. However, noncompliance was found in time and effort reporting and written procedures. Through interviews and assessment of materials it was learned that staff have been in their positions for a number of years and, as a result, there were policies and processes that are conducted automatically based on history and experience but were not documented. These processes must be documented. Astoria School District must also perform physical inventory in the 2022-23 school year.

Fiscal staff was very organized and welcoming, and many of the processes that need to be recorded are already understood by staff. ODE will continue to provide technical assistance as they work to address the areas of noncompliance and will verify the completion of the corrective action.

Discussion

The on-site monitoring process, including the file reviews as well as the entry and exit interviews with Astoria School District Staff, revealed both programmatic and IEP strengths; areas that appeared compliant but could potentially be strengthened; as well as critical compliance issues. Each of these are discussed below.

Noted Strengths and Commendations

ODE noted the following strengths during the site visit:

1. **Well Organized Records.** Student files were organized and maintained in a fashion that allowed for accessibility and ease of use.
2. **Substantial Compliance in Specific Areas.** The file review monitoring process indicated significant compliance related to (a) including comprehensive required components of the PLAAFP (b) documentation of Individualized COVID-19 Recovery Services and (c) students being invited to their IEP meetings, including very young students.

3. **Improvement in IEP Quality over Time.** Growth in district capacity over time is evident in the review of more recent student goals as compared to goals included in older IEPs.
4. **Caring and Dedicated Staff.** Interviews, overall interactions, and on-site observations revealed staff that behave in kind and welcoming ways. Superintendent Hoppes visited us for an unscheduled visit on our second morning in Astoria to welcome our team and to ensure we had our needs met. Director Roe worked with ODE staff throughout the monitoring visit to ensure all questions were answered and any needed documentation was obtained.
5. **Welcoming and Inclusive School District.** There was significant evidence visible during the visit that inclusion and belonging matter in the Astoria School District. Posters on the walls added to the environment of acceptance, belonging and inclusion for all - regardless of identity. Visual supports were universally built into the school environment for all students to access (e.g. there were Boardmaker symbols in the bathrooms for handwashing).

Considerations for Potential Improvement

Although compliant, the program may benefit from planning for improvement to strengthen the following areas:

1. **Unnecessary Documentation Within IEPs.** Remove unnecessary documentation within student IEPs.
 - a. Migrant Services are unnecessary as a related service in individual student IEPs. It is recommended to note migrant services in present levels of academic and functional performance (PLAAFP) and/or supplementary aids/services.
 - b. Parent interpretation is unnecessary as a related service in individual student IEPs. Documentation of the need for parental interpretation or translation can be included in the IEP, but is not a related service for the child.
2. **The PLAAFP and Standardized Testing.** The narrative and supporting data for some of the present levels of academic and functional performance copied and pasted results of formal assessments as a direct replication of the original assessment reports. There is no need to re-list standardized test scores in the present levels of academic and functional performance. Instead, consider pulling out and summarizing pertinent and relevant information. Be sure to address what the formalized assessment score(s) might mean for the child's access to the general education curriculum or about how the child compares to age or grade-level expectations.

Identified Noncompliance

The following are areas of noncompliance ODE is identifying that the district is required to remedy:

1. **Documenting Fiscal Processes.** Astoria School District must have written procedures related to its fiscal processes (Authority: 2 CFR §§ 200.302 - 200.303). Specifically, Astoria must:
 - a. Develop and implement internal controls to ensure timely submission of the IDEA application.
 - b. Develop, record, and implement a 'Time and Effort' reporting system for IDEA.
 - c. Develop written policies for disposal and inventory processes.
 - d. Develop written policy for suspension and debarment.
 - e. Develop written policy for how records are recorded and stored.
 - f. Develop written policy for procurement.
2. **Measurable Annual Goals.** The most recent IEP contains a statement of measurable annual goals, including academic and functional goals as appropriate. (Authority: 34 CFR § 300.320). Not all goals contained the criterion for reaching goal attainment or conditions under which mastery was expected to be achieved. Some of the annual goals were not complete as standalone goals without the attached short term objectives.
3. **Supplementary Aids and Services.** The IEP must contain a statement of supplementary aids and services, including accommodations and modifications to be provided to the child. Many of the statements of supplementary aids and services reviewed include vagueness in location, anticipated initiation, duration, and/or frequency. (34 CFR §300.320). In these noted instances, the statements of supplementary aids and services necessitate increased specificity for implementation as uniquely required. The terms "daily" or "school-wide" was used in many IEPs without individualized details for implementation specific to each student and service area.
4. **Transition: Courses of Study.** The Course of Study refers to a description or list of instructional academic courses and experiences that the student will complete each year that support the achievement of their individual post-secondary goals (Authority: 34 CFR §300.320). The Course of Study contained within many of the IEPs were simply a list of coursework and were lacking in experiences or other individualized specifics.
5. **Incomplete Documentation.** There were errors in some student documents that led to noncompliance simply due to blank/unfilled spaces in some required field areas. For example, required meeting participants, a meeting notice with required roles left blank, and the related services portion of one IEP were unaddressed entirely due to unpopulated components of the form.

Corrective Action⁷

Consistent with [OSEP Memorandum 09-02](#), ODE requires Prong 1 corrections to assure the timely correction of any noncompliance. Prong 2 corrections are required to show that district practices are revised to show that regulations have been correctly implemented subsequent to any non-compliance found.

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
<p>LRE-2 (34 CFR §300.116(b)) In 2 instances, ODE was unable to confirm that the student’s placement was:</p> <ul style="list-style-type: none"> ● determined annually, at a minimum, ● based on the student’s needs as indicated in the IEP, ● as close as possible to the student’s home; and 	<p>For each student where non-compliance was identified, have the placement team make a new placement determination that considers the full continuum of alternative placements.</p>	<p>For each IEP and placement meeting conducted, submit a copy of the IEP and placement team meeting notice(s), contact log regarding the individual student’s meetings, a complete copy of the IEP, and separate placement determination, any meeting notes or minutes, and copies of any prior written notices.</p>	<p>March 16, 2023</p>

⁷ ODE requires corrective action that addresses both Prong 1 and Prong 2 correction of noncompliance in accordance with requirements of the Office of Special Education Programs (OSEP) at the U.S. Department of Education. The required corrective action ensures that the LEA remedies any individual, student-specific instances of identified noncompliance, unless the student is no longer within the jurisdiction of the agency (see OSEP Memo 09-02 – Prong 1). ODE also verifies that the LEA is correctly implementing the requirement(s) where it had identified noncompliance through requiring submission of subsequent data (see OSEP Memo 09-02 – Prong 2).

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
<ul style="list-style-type: none"> resulted in the student being educated in the school that they would attend if nondisabled unless the IEP requires another arrangement. 	<p>Ensure each placement decision made after receiving this report is made by the placement team that considers the full continuum of alternative placements.</p>	<p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>April 14, 2023</p>
<p>LRE-3 (34 CFR §300.320(a)(6)(i)) In 3 instances, ODE was unable to confirm that the student was provided accommodations based on the student’s unique needs as indicated by the IEP that enable the child to be involved and make progress in the general education curriculum.</p>	<p>For each student where non-compliance was identified, update the IEP to include all accommodations the child requires as discussed on present levels. Please include assessment accessibility support as accommodations during instruction and include specific location and anticipated initiation, duration, and frequency.</p> <p>Ensure each IEP after receiving this report Includes all accommodations the child requires as discussed on present levels. Please include assessment accessibility support as accommodations during instruction and include specific location</p>	<p>For each student where non-compliance was identified, submit the IEP completed showing that the student was provided accommodations based on the student’s unique needs as indicated by the IEP that enable the child to be involved and make progress in the general education curriculum.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>March 16, 2023</p> <p>April 14, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
	and anticipated initiation, duration, and frequency.		
<p>LRE-4 (34 CFR §300.324(a)(2)(i-v)) In 1 instance, ODE was unable to confirm that The IEP team considered special factors.</p>	<p>For the 1 student where non-compliance was identified, update the IEP to include the consideration of special factors.</p> <p>Ensure each IEP after receiving this report Includes evidence that the IEP team considered special factors.</p>	<p>For the 1 student where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to include consideration of special factors.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>May 15, 2023</p> <p>June 14, 2023</p>
<p>LRE-5 (34 CFR §300.116 & 300.320(a)(5)) In 7 instances, ODE was unable to confirm that IEP teams had considered all placement options.</p>	<p>For the 7 students where non-compliance was identified, update the placement to include all placement options within the LRE continuum and related services in conjunction with discussing any needed</p>	<p>For each IEP and placement meeting conducted, submit a complete copy of the IEP, and separate placement determination, any meeting notes or minutes, and</p>	<p>March 16, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
	<p>supplementary aids and services, accommodations/modifications, assistive technology and/or accessible materials, and supports for school personnel as well as potential harmful effects on the student and whether it would impede the ability of the child or other children to learn.</p> <p>Ensure each placement decision made after receiving this report includes all placement options within the LRE continuum and related services in conjunction with discussing any needed supplementary aids and services, accommodations/modifications, assistive technology and/or accessible materials, and supports for school personnel as well as potential harmful effects on the student and whether it would impede the ability of the child or other children to learn.</p>	<p>copies of any prior written notices.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>April 14, 2023</p>
<p>IEP-2 (34 CFR §300.324(b)(1)(i)(ii)(A-E))</p>	<p>For each student where noncompliance</p>	<p>For each student where</p>	<p>January 30,</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
<p>In 2 instances, ODE was unable to confirm that the IEP was reviewed annually.</p>	<p>was identified, the IEP needs to be reviewed and revised as appropriate.</p> <p>Ensure each IEP developed subsequent to receiving this report is reviewed and revised within 365 days of the previous IEP.</p>	<p>noncompliance was identified, documentation that demonstrates the teams have reconvened.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>2023</p> <p>June 14, 2023</p>
<p>IEP-3 (34 CFR §300.321(a-b) & 300.321(a)(7)(e)(1-2)(i-ii))</p> <p>In 2 instances, ODE was unable to confirm that the appropriate IEP team was convened.</p>	<p>For each student where noncompliance was identified, the IEP needs to be reviewed and revised as appropriate.</p> <p>Ensure each IEP after receiving this report Includes evidence that the appropriate IEP team was convened.</p>	<p>For the students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to include documentation of all participating IEP team members.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the</p>	<p>March 16, 2023</p> <p>April 14, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
		receipt of this report.	
<p>IEP-4 (34 CFR §300.320(a)(1) & 300.324(a)(1)) In 2 instances, ODE was unable to confirm that the PLAAFP contained all required components.</p>	<p>For each student where noncompliance was identified, update the PLAAFP section of the IEP to ensure it includes the required components of the present levels of academic and functional performance statement(s).</p> <p>Ensure each IEP developed subsequent to receiving this report includes a PLAAFP containing all required components.</p>	<p>For the students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update the PLAAFP section of the IEP.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>May 15, 2023</p> <p>June 14, 2023</p>
<p>IEP-5 (34 CFR §300.320(a)(2)) In 8 instances, ODE was unable to confirm that the measurable annual goals were complaint due to some goals having issues with not being measurable or lacking the below components:</p>	<p>For the 8 students where non-compliance was identified, update the measurable annual goals.</p>	<p>For the 8 students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the without a meeting to update the IEP goal(s)</p>	<p>January 30, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
<ul style="list-style-type: none"> ● An explicit, observable behavior (the specific skill or behavior that the student is expected to master as a result of specially designed instruction, written using action words), ● conditions (what is needed to allow the performance to happen, described in sufficient detail so that it is clear to everyone involved) and ● criteria (what will be used to determine that the student has acceptably performed and mastered the knowledge, skill, strategy, behavior, or attitude). 	<p>Ensure each IEP developed subsequent to receiving this report includes a measurable annual goal statement containing all required components.</p>	<p>section of the IEP.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>June 14, 2023</p>
<p>IEP-6 (34 CFR §300.320(a)(4) and 300.320(a)(7)) In 1 instance, ODE was unable to confirm the details of special education services.</p>	<p>For the 1 student where non-compliance was identified, update the IEP to include all of the details of special education services.</p>	<p>For the student where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement</p>	<p>January 30, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
	<p>Ensure each IEP developed subsequent to receiving this report includes an appropriate statement of supplementary aids and services, including accommodations and modifications to be provided.</p>	<p>with parent to amend the IEP without a meeting to update the details of special education services.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>June 14, 2023</p>
<p>IEP-7 (34 CFR §300.320(a)(4)) In 1 instance, ODE was unable to confirm the provisions of related services.</p>	<p>For the student where non-compliance was identified, update the IEP to include related services or denote that “team determined not needed” for the provision of related services.</p> <p>Ensure each IEP developed subsequent to receiving this report includes an</p>	<p>For the student where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update for the provision of related services.</p> <p>Evidence showing that this regulation has been correctly</p>	<p>June 14, 2023</p> <p>December 15, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
	appropriate statement of the provisions of related services to be provided.	implemented subsequent to the receipt of this report.	
<p>IEP-9 (34 CFR §300.320(a)(6)(i)) In 2 instances, ODE was unable to confirm student participation in the annual statewide assessment; including appropriate accommodations necessary to measure academic achievement and functional performance on state or district-wide assessments.</p>	<p>For the 2 students where non-compliance was identified, update the statewide assessment decisions in their IEPs; including appropriate accommodations necessary to measure academic achievement and functional performance on state or district-wide assessments.</p> <p>Ensure each IEP developed subsequent to receiving this report includes student participation in the annual statewide assessment; including appropriate</p>	<p>For the students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update student participation in the annual statewide assessment; including appropriate accommodations necessary to measure academic achievement and functional performance on state or district-wide assessments.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>March 16, 2023</p> <p>June 14, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
	accommodations necessary to measure academic achievement and functional performance on state or district- wide assessments.		
<p>IEP-10 (34 CFR §300.106) In 2 instances, ODE was unable to confirm if the team considered ESY.</p>	<p>For the 2 students where non-compliance was identified, update the IEPs to include documentation that the team considered ESY.</p> <p>Ensure each IEP developed subsequent to receiving this report includes documentation that the team considered ESY.</p>	<p>For the 2 students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to include documentation that the team considered ESY.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>April 14, 2023</p> <p>June 14, 2023</p>
<p>FAPE-1 (34 CFR §300.301 and 300.303) In 1 instance, ODE was unable to confirm that the evaluation was completed within</p>	<p>For the student where noncompliance was identified, the District must ensure it completes the evaluation, although late.</p>	<p>Evidence showing that the evaluation for this student has been completed.</p>	<p>January 30, 2023</p>

Identified Noncompliance	Corrective Action Required	Submissions	Due As Soon As Possible But Not Later Than
the required timeline.	Ensure each evaluation after receiving this report Includes evidence that the evaluation was completed within the required timeline.	Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.	June 14, 2023
<p>FAPE-3 (34 CFR §300.323(c)) In 1 instance, ODE was unable to confirm that the student received all services. We were unable to substantiate if accommodations were provided.</p>	<p>For the students where non-compliance was identified, update the IEP to include documentation that accommodations were provided.</p> <p>Ensure each IEP developed subsequent to receiving this report includes documentation that accommodations were provided.</p>	<p>For the student where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update documentation that accommodations were provided.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>April 14, 2023</p> <p>June 14, 2023</p>
<p>SEC-2 (34 CFR §300.321(b)(3)) In 1 instance, ODE was unable to confirm that another agency was invited with</p>	For the student where non-compliance was identified, update the IEP to include documentation that the team considered	For the student where non-compliance was identified, submit documentation that demonstrates	April 14, 2023

<p>prior consent.</p>	<p>another agency to invite with prior consent.</p> <p>Ensure each IEP developed subsequent to receiving this report includes documentation that the team considered another agency to invite with prior consent.</p>	<p>the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update documentation that the team considered another agency to invite with prior consent.</p> <p>Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.</p>	<p>June 14, 2023</p>
<p>SEC-3 (34 CFR §300.320(b)& 300.43) In 1 instance, ODE was unable to confirm the provision of required measurable postsecondary goals</p>	<p>For the student where non-compliance was identified, update the IEP to include the provision of required measurable postsecondary goals.</p> <p>Ensure each IEP developed subsequent to receiving this report includes the provision</p>	<p>For the student where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to include the provision of required measurable postsecondary goals.</p> <p>Evidence showing that this regulation has been correctly</p>	<p>April 14, 2023</p> <p>June 14, 2023</p>

	of required measurable postsecondary goals.	implemented subsequent to the receipt of this report.	
<p>SEC-8 (34 CFR §300.320) In 4 instances, ODE was unable to confirm the Course of Study</p>	For the 4 students where non-compliance was identified, update each IEP to include the required Course of Study.	For the 4 students where non-compliance was identified, submit documentation that demonstrates the team has reconvened or has entered into a written agreement with parent to amend the IEP without a meeting to update the IEP to include the required Course of Study.	April 14, 2023
	Ensure each IEP developed subsequent to receiving this report includes the provision of the required Course of Study.	Evidence showing that this regulation has been correctly implemented subsequent to the receipt of this report.	June 14, 2023

Closing and Next Steps

ODE is committed to providing support to Astoria as it works to understand and address the monitoring recommendations and findings. OESO’s Special Education District Support Specialist Lisa Joy Bateman, and OESO’s Fiscal Analyst, Thea Donovan have been assigned to Astoria School District, as their direct monitoring contact and will work with Astoria School District to provide technical assistance and professional development and ultimately will verify correction of noncompliance. All required documentation must be submitted to your District Support Specialist via email, or using ODE’s [Secure File Transfer](#) system if the documentation contains any confidential or personally identifiable information.

Appendix: File Review Summary by Student

File Review Summary

The tables below summarize file reviews using the standards from ODE’s protocols by individual students in the appendix to this report.

Least Restrictive Environment (LRE) Summary by Student

Student	LRE-1	LRE-2	LRE-3	LRE-4	LRE-5	LRE-6	LRE-7
1	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	Yes	Yes	No	Yes	Yes	Yes	Yes
7	Yes	Yes	No	Yes	Yes	Yes	Yes
8	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	Yes	No	Yes	No	Yes	Yes	Yes
12	Yes	Yes	Yes	Yes	No	Yes	Yes
13	Yes	Yes	No	Yes	Yes	Yes	Yes
14	Yes	No	Yes	Yes	No	Yes	Yes
15	Yes	Yes	Yes	Yes	No	Yes	Yes
16	Yes	Yes	Yes	N/A	No	Yes	Yes

17	Yes	Yes	Yes	Yes	No	Yes	Yes
18	Yes	Yes	Yes	N/A	No	Yes	Yes
19	Yes	Yes	Yes	N/A	No	Yes	Yes

Individualized Education Program (IEP) Development Summary by Student

Student	IEP-1	IEP-2	IEP-3	IEP-4	IEP-5	IEP-6	IEP-7	IEP-8	IEP-9	IEP-10
1	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
6	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7	Yes	No	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes
8	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
10	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No
11	Yes	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes
12	Yes	No	Yes	No	No	Yes	Yes	Yes	No	Yes
13	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes
14	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes
15	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes
16	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	No

Student	IEP-1	IEP-2	IEP-3	IEP-4	IEP-5	IEP-6	IEP-7	IEP-8	IEP-9	IEP-10
1	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes
17	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
18	Yes	Yes	Yes	Yes	No	Yes	N/A	Yes	Yes	Yes
19	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

Free Appropriate Public Education (FAPE) Summary by Student

Student	FAPE-1	FAPE-2	FAPE-3	FAPE-4	FAPE-5	FAPE-6	FAPE-7	FAPE-8	FAPE-9	FAPE-10
1	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes
9	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes
12	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
13	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

15	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
18	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
19	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
20	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Discipline Summary by Student

Student	DIS-1	DIS-2	DIS-3	DIS-4
1	Yes	Yes	N/A	N/A
2	Yes	Yes	Yes	N/A
3	Yes	Yes	N/A	N/A
4	Yes	Yes	N/A	N/A
5	Yes	Yes	N/A	N/A
6	Yes	Yes	N/A	N/A
7	Yes	Yes	N/A	N/A
8	Yes	Yes	N/A	N/A
9	Yes	Yes	N/A	N/A
10	Yes	Yes	N/A	N/A
11	Yes	Yes	Yes	N/A
12	Yes	Yes	Yes	N/A
13	Yes	Yes	Yes	N/A

14	Yes	Yes	Yes	N/A
15	Yes	Yes	Yes	N/A
16	Yes	Yes	Yes	N/A
17	Yes	Yes	Yes	N/A
18	Yes	Yes	Yes	N/A
19	Yes	Yes	Yes	N/A

Secondary Transition Summary by Student

Student	SEC-1	SEC-2	SEC-3	SEC-4	SEC-5	SEC-6	SEC-7	SEC-8
1	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Yes	No	Yes	N/A	Yes	Yes	Yes	No
8	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
10	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
12	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
13	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes

14	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
15	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
16	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
17	Yes	N/A	Yes	N/A	Yes	Yes	Yes	Yes
18	Yes	N/A	Yes	N/A	Yes	Yes	Yes	No
19	Yes	N/A	No	Yes	Yes	Yes	Yes	No

IDEA Fiscal Field Visit Summary Report

Section 1. Administrative Review

Section 1. Compliance	Yes/No/NA
Does the LEA have concerns about the latest Uniform Grant Guidance requirements?	N
Has the LEA submitted all required reports on time? (Annual IDEA application and monthly GRA requests)	N

Section 1. Notes
No concerns about UGG due to yearly, if not more, PD, and interaction with auditors. IDEA application was submitted on 9/22 (due 6/22). May/June is a difficult time of year for this (and many) district(s) to complete the IDEA application. Mindy did recognize that this should be done on time. ODE could do a better job of communicating application availability and due date. Monthly GRA requests are submitted on time.

Section 1. Corrective Action
The LEA will use internal controls to ensure timely IDEA application submission.

Section 2. Cost Principles and Expenditures Testing

Section 2. Compliance (2 CFR Part 200 Subpart E)	Yes/No/NA
Expenditures and budgets are tracked and reported separately per federal grant in the accounting system.	Y
Expenditures are for allowable and approved activities.	Y
Expenditures supplement/not supplant state and local funds.	Y
Were expenditures reported and requested through the Electronic Grants Management System (EGMS) on a reimbursable basis?	Y
Are expenditures supported by proper source documentation, including, but not limited to, purchase orders (PO), original invoices, packing slips, canceled checks, accounting journal entries, and other pertinent records necessary to permit tracing of grant funds?	Y
Does the cost allocation of invoices match the LEA methods of cost allocation narrative?	Y
Does the agency ensure that the payment transaction includes a PO, contractual agreement, or reference to a contractual agreement?	Y

Does the agency ensure that costs charged to grant funds were not also billed and/or reimbursed by other funding sources such as Medicaid? (Methods include stamping of original invoices, invoice numbers included in financial systems, etc.)	Y
<p>Expenditures selected for testing are:</p> <ul style="list-style-type: none"> a. Necessary, reasonable, and allocable b. Conform with Federal law and grant terms c. Consistent with State and Local Policies d. Consistently treated with either direct cost or an indirect cost e. In accordance with GAAP f. Allowable in accordance to IDEA Title 34 CFR 300 & Uniform Grant Guidance 	Y

Section 2. Notes

Based on general ledgers and a budget, it was determined that the district keeps intensive, clear records. All expenses are categorized by PBAM codes. Federal grants are tracked separately through a grant sub account.

Expenditures are allowed and approved because they are all salaries and benefits. Supporting documentation for other purchases would be reviewed by special programs director and business manager.

Comparing salary information between all sped staff, IDEA funds are supplementing and not supplanting. The district has a practice of using IDEA funds where they are needed, and they ensure that positions budgeted for general funds are the priority, and they wouldn't get rid of a GF position to fund with IDEA. Ex: Sped numbers declined, GF position would remain, and IDEA position would be eliminated.

Prior to the onsite, EGMS was reviewed, and it was noted that all expenses are reported and requested through EGMS on a reimbursable basis, and each expenditure is supported with proper source documentation.

Yes, All supporting documents are retained with expenditures, namely general ledger supports payroll expenditure.

Assuming that 6 is referring to budget vs expenditures, yes.

LEA discussed the process for payment transactions and gave an in-depth explanation for how original source pertinent to transactions is stored with the physical and electronic copies.

Based on the budget management system's (InfiniteVisions) specificity of the ledger, double billing is not an issue with expenses individually and specifically coded to their funding source.

Yes, salaries and benefits are an allowable use and meet all criteria listed.

Section 2. Corrective Action

No corrective action recommended at this time.

Section 3. Time and Effort

Section 3. Compliance (2 CFR 200.430, 200.403(a))	Yes/No/NA
Charges to Federal awards for salaries and wages, including stipends, must be based on records that accurately reflect the work performed, salary distribution, and semiannual certification.	N

Section 3. Notes
Time and effort reporting has been done for other federal programs, like Title I, but has not been implemented for IDEA.

Section 3. Corrective Action
Begin implementing time and effort reporting for all programs, including IDEA, and develop a written procedure for how these forms are tracked and stored.

Section 4. IDEA Specific Requirements

Section 4. Compliance	Yes/No/NA
The LEA ensures that it accurately tracks and reports expenditures for maintenance of effort and excess cost.	Y
The LEA ensures that it accurately tracks and reports expenditures for services to Parentally-Placed Private School Children.	NA
The LEA ensures that it accurately tracks and reports expenditures for Coordinated Early Intervention Services (CEIS) for allowability of costs and adequacy of internal controls.	Y
The LEA ensures that it accurately tracks and reports expenditures for services to Students with Disabilities in District Charter Schools for allowability of costs and adequacy of internal controls.	NA

Section 4. Notes
<p>MOE general fund expenditures are tracked through software and specific account coding, and the district is cognizant of MOE requirements as the year goes on to ensure compliance.</p> <p>There are no PPPS children or charter schools, but coding in software would allow that to be easily tracked.</p> <p>CEIS is not a large part of budget, but is specifically coded to accurately track and report. This information was supported by general ledger and budget review.</p> <p>There are no charter schools in the district.</p>

Section 4. Corrective Action
No noncompliance was identified in this section and there is no related corrective action required at this time.

Section 5. Inventory Management System

Section 5. Compliance (2 CFR 200.19(c), 319, & 317)	Yes/No/NA
Does the LEA have an Inventory Management System in place for tracking property acquired with IDEA Part B funds?	Y
Did the LEA receive prior ODE SPED approval for equipment purchases over \$5,000?	NA
Does the LEA ensure the purchased equipment is being used for grant specific purposes?	NA
Does the LEA maintain an inventory of equipment on the description, condition, serial number, deployed location, custodian, acquisition date, acquisition cost, and disposition of equipment?	Y
Does the agency have a method for the disposition of equipment?	Y/N
Has a physical inventory of equipment been taken within the last two years?	N
Does the LEA ensure preventative measures for the adequate safeguarding of equipment in order to deter equipment from being lost, stolen, or destroyed?	Y

Section 5. Notes
<p>For all equipment and supplies with a value greater than \$3,000, the IMS in place includes tagging, a master list, and a physical inventory takes place each summer. Because of large bond projects that restricted access to buildings, that has not happened over the past two years. Astoria will be resuming that practice in 2022. Additionally, IDEA funds are not used to purchase property.</p> <p>IDEA funds are not used for equipment, so no prior approval or monitoring for use for grant-specific purposes.</p> <p>IDEA funds are not used for equipment, nothing to track for grant specific purchases.</p> <p>The master list was reviewed and all details (description, condition, serial number, location, acquisition data and cost, and disposition) were present.</p> <p>Reviewed policy for disposal. District first determines if the equipment is fixable or must be discarded. If it can be fixed, they seek bids to ensure the most fiscally prudent option is chosen, or if it can be sold, the funds that are recouped are reallocated back to the program where the equipment was purchased from. If it must be discarded, the decision is reviewed by the board, and the item is scrapped. Admin all know property disposal method. Maintenance also knows. Yearly inventory to keep track of equipment. Try not to purchase equipment with federal</p>

dollars because of all of the stipulations. This method is not recorded as a policy or process anywhere.
 Because of bond work, physical inventory has not taken place within last two years.
 There is a policy in place for the Board to designate employees responsible as custodians of such items, and Equipment is appropriately safeguarded against being lost, stolen, or destroyed.

Section 5. Recommendations and Corrective Action
 Perform a physical inventory in the 2022-23 school year.
 Record disposal and inventory processes.

Section 6. Contract and Procurement Review

Section 6. Compliance	Yes/No/NA
Does the LEA have policies and procedures to ensure that its procurement mechanisms conform to the standards outlined in 2 CFR §200.19(c) & 318?	Y
Does the LEA procurement policy establish procurement method thresholds? Are these thresholds in compliance with federal requirements?	Y
Does the LEA have a conflict-of-interest policy in place?	Y
Does the LEA have a debarment and suspension policy in place?	N
Does the LEA ensure that local preferences are not used when entering into and procurement transaction or contractual agreement?	Y

Section 6. Notes
 The district does have a policy outlining acceptable practices, conflicts of interest, or expected standards of ethical and moral behavior for making procurement in existence and implemented. This policy can be viewed on the district’s website, and business manager can articulate the policy.
 The district has an intensive procurement and exemption policy that has been reviewed for findings of fact and conclusion of compliance with law. As defined in the Board handbook, there are method thresholds in compliance with federal and state requirements. For example, contracts more than \$5000 and less than \$75000 can be made without competitive bidding if it meets specific criteria.
 The district board’s handbook includes a conflict-of-interest policy.
 The district has a code of conduct and procurement policy for the Food Service program that mentions debarment and suspension, but does not address it specifically. There is no debarment and suspension policy in the board handbook.

District ensures local preferences are not used by following board policy enforcing ORS model rules and most efficient use of funds.

Section 6. Corrective Action
 Adapt existing or create new policy that includes a suspension and debarment.

Section 7. Fiscal Record Retention

Section 7. Compliance	Yes/No/NA
IDEA Part B original source documents are kept (CFR Part 200.302(b)): <ul style="list-style-type: none"> a. Federal Awards CDA, Federal Award ID number; b. Authorization (the process of giving someone permission to do or have something); c. Obligations, unobligated balances (carryovers); d. Expenditures; e. Assets (inventory control); f. Time and effort documentation; g. Income (if applicable); h. Interest (if applicable) 	Y/N
The LEA maintains all records that fully show: <ul style="list-style-type: none"> a. The amount of funds under the grant or subgrant; b. How the subgrantee uses those funds; c. The total cost of each project; d. The share of the total cost of each project provided from other sources; e. Other records to facilitate an effective audit; f. Other records to show compliance with Federal program requirements; and g. Project experiences and results 	Y
The LEA maintains original records. If records are electronic, there is no need to create and retain paper copies. Both types of records may be subject to periodic quality control reviews. 2 CFR 200.335 Definition: The original record is the record that remains in the same content, context, and structure that it was created the day it was used, based on the LEA’s policy. If an LEA’s policy is to obtain actual signatures on all Purchase Orders (POs), then all documents with original signatures must be filed and stored. If the policy allows electronic POs with digital signatures, then all electronic POs must be saved on a shared drive	Y

Section 7. Notes
<p>The district retains all source documents in the appropriate place, except for the time and effort reports.</p> <p>Records are kept and very clear. This is made easier by the fact that all IDEA funds are being used for salaries and benefits. Original records are maintained with context for hard and digital copies. However, there are no written policies and procedures.</p> <p>All original records are kept.</p>

Section 7. Recommendations and Corrective Action
<p>District to create written policy for how records are recorded and stored. District has an understood policy, but needs to be captured.</p>

Section 8. Financial System Review

Section 8. Compliance (2 CFR 200.302)	Yes/No/NA
Does the LEA maintain a financial management system that accurately identifies the source and amount of funds awarded to them?	Y
Does the LEA have a method to compare actual costs to budgeted costs to ensure that programs are operating within their budgets?	Y
Does the LEAs accounting system ensure that grant funds are not commingled with other funds or other grant funds?	Y
Does the LEA have a copy of their current approved IDEA Part B budget?	Y
Are budget modifications requested and approved prior to expenditure?	NA
Is the indirect cost rate used approved by Public School Finance?	NA
Does the agency perform monthly bank reconciliations?	Y
Is the agency on a cash basis? (If YES, answer the next question. If NO, go to question 9)	Y/N
If the agency is on a cash basis, are year-end accruals supported by the general ledger?	Y
Does the agency ensure separation of duties for all accounting transactions? List the names and titles of the initiator(s) and approver(s).	Y

Section 8. Notes

Financial system (InfiniteVisions) accurately identifies source and amount of funds awarded. Financial system compares budget to expenditures in real time. Specific coding ensures funds are not commingled. District does have a copy of their current budget and a process for modification, but has not requested. Modifications not needed as all expenses go to salaries and benefits, but would gain approval before modifying. District does not use an indirect cost, and does perform monthly bank reconciliations. Hybrid cash and accrual basis and has a periodic independent evaluation of cash management, budget and actual results, repayment of excess interest earnings, and federal drawdown activities by the business manager, special programs director, superintendent and finance committee or board if requested. Accounting transactions are carried out by a business manager (Mindy Landwehr), payroll specialist (Tami Arnold), accounts payable (Amanda MacMurray), and admin assistant (Angela Talley), superintendent (Craig Hoppes), board admin assistant (Merissa Flukinger).

Section 8. Recommendations and Corrective Action
 No corrective action suggested at this time.

Section 9. Financial Audits

Section 9. Compliance	Yes/No/NA
Did the LEA’s previous fiscal monitoring result in findings?	N
If yes, were corrective actions implemented after the findings? (Enter NA if Q1 is NO)	NA
Did the LEA's most recent financial audit result in findings?	N
If yes, were corrective actions implemented after the findings? (Enter NA if Q3 is NO)	NA

Section 9. Notes
 ODE has not performed a fiscal audit in over 5 years. The business manager has overseen a number of years of single audit and federal grant management with no findings and low risk, as evidenced by prior year audit reports. Their financial auditors choose one federal program a year to review. No findings.

Section 9. Recommendations and Corrective Action
 No corrective action recommended at this time.

Section 10. Written Fiscal Policies and Procedures

Section 10. Compliance	Yes/No/NA
<p>Does the LEA have written policies and procedures in compliance with Uniform Grant Guidance:</p> <ul style="list-style-type: none"> a. Cost principles 2 CFR §200.302.305.474.414.331 b. Procurement 2 CFR §200.19 c. Time and effort 2 CFR §200.430, 200.403(a) d. Inventory management 2CFR §200.313 e. Cash management 2CFR §200.302 f. Conflict of Interest Policy 2 CFR §200.319 (c) & 318 g. Fiscal records are retained for a minimum of 6 years - 2 CFR §200.333 and the ODE records retention policies h. Separation of duties 2 CFR 200.302 	<p>N</p>

Section 10. Notes
<p>The district has some of these outlined in their handbook; however, some of them are understood but not documented.</p>

Section 10. Recommendations and Corrective Action
<p>District should create written policies for the time and effort process, inventory process, lebarment and suspension, procurement, and maintaining and storing records.</p>

Section 11. Other

Section 11. Compliance	Yes/No/NA
<p>Are there any challenges the agency is experiencing?</p>	<p>N</p>
<p>Does the LEA have any improvements or suggestions on the grant administration process?</p>	<p>Y</p>

Section 11. Comments
<p>Main challenge is just adjusting to post-Covid world, which is fairly standard for many districts right now.</p>
<p>More and clear communication regarding timelines and due dates. ODE can also make sure that there is a quiet place for fiscal interviews to take place.</p>