



# Northeast College Prep

## **SPECIAL EDUCATION ADMINISTRATIVE PROCEDURES**

July 2021

### **SUMMARY**

The enclosed administrative procedures provide specific information about purchasing services or materials/equipment, special education financial management, and personnel procedures related to time and effort documentation.

## TABLE OF CONTENTS

|   |           |
|---|-----------|
| <b>PREFACE</b>  | <b>3</b>  |
| <b>FINANCIAL MANAGEMENT &amp; INTERNAL CONTROLS</b>             | <b>4</b>  |
| <b>PERSONNEL PROCEDURES</b>                                     | <b>5</b>  |
| Certification of Time & Effort                                  | 5         |
| Code of Conduct   | 6         |
| Personal Activity Report (PAR)                                  | 6         |
| Staff Travel  | 7         |
| Travel Costs  | 7         |
| Out-of-State Travel   | 7         |
| <b>PROCUREMENT PROCEDURES</b>                                   | <b>9</b>  |
| Ordering Special Education Supplies and Equipment               | 9         |
| Procurement - Vendors & Bids                                    | 9         |
| Methods of Purchase - Definitions                               | 10        |
| Micro-Purchase  | 10        |
| Small Purchase  | 10        |
| Competitive Proposals   | 10        |
| Non-Competitive Proposal  | 11        |
| Conflict of Interest  | 11        |
| Reimbursement for Purchase of Special Education Supplies        | 12        |
| Contracting for Special Education Services                      | 12        |
| Purchase of Contracted Services/Equipment for Specific Students | 13        |
| <b>INVENTORY PROCEDURES</b>                                     | <b>14</b> |
| <b>THIRD PARTY BILLING PROCEDURES</b>                           | <b>15</b> |
| <b>SPECIAL TRANSPORTATION PROCEDURES</b>                        | <b>16</b> |
| <b>RECORD RETENTION PROCEDURES</b>                              | <b>17</b> |

# PREFACE

It is the intention of Northeast College Prep to comply with all federal, state, and local fiscal laws. The regulatory citations covering fiscal management practices are:

- IDEA 34
- EDGAR
- UGG/2 CFR - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Minnesota Statute 471.35 - Uniform Municipal Contracting Law

It is also the intention of Northeast College Prep to ensure special education expenditures are necessary, reasonable, and allowable. The procedures and practices used to accomplish these tasks are outlined in this manual. It is the goal of the management of Northeast College Prep to ensure these practices and procedures are followed.

# FINANCIAL MANAGEMENT & INTERNAL CONTROLS

The Director of Special Education, Executive Director and Business Manager of Northeast College Prep are responsible for preparing a budget. Year-end financial reports are provided to the Director of Special Education and Executive Director by the Business Manager. Individual budgets by federal award are also submitted to MDE for approval via the Special Education Data Reporting Application (SEDRA) and SERVS (State Education Record View and Submission System) financial systems.

Annually, the Director of Special Education will update the [Special Education Finance Sources Template](#) to report a summary of the use of funds to assist in programmatic decision-making. This template will be accessible to the Executive Director, Business Manager and Director of Special Education as requested.

# PERSONNEL PROCEDURES

## Certification of Time & Effort

All special education funded employees are expected to keep an up-to-date- daily/weekly calendar that is dated and available from year-to-year. Employees may be asked to produce a calendar from a prior year to verify their assignment to special education.

There are two ways in which the district will provide accountability for the source of funding for the position and the work actually performed.

### **Employees 100% funded by State and Local special education funds (FIN 740)**

In January and June of each year, all licensed and non-licensed special education staff funded must participate in the semi-annual certification. This includes employees who serve 2 different functions but who are 100% funded by special education (ex: a 1.0 position that is split as .5 special education paraprofessional and .5 special education teacher). The semi-annual certification will be done in the following way:

The Director of Special Education manages this process. Once the documentation is completed, it is filed and maintained by fiscal year. An original copy is maintained at the school site and an electronic copy is filed.

In the first week back to school in January and during the last week of school, each licensed and non-licensed special education staff person who meets the conditions above receives an [e-mail](#). The e-mail instructs them to see a designated assistant at the school site to sign the Semi-Annual Certification of Time and Effort. Those receiving the e-mail have 48 hours to sign the certification.

By signing this form two times per year, the designated special education staff confirms that he/she worked 100% for special education during these two time periods - between the first contract day of the school year to January 1st; and between January 2nd to the last day of the contract year.

Individuals hired within these time periods will certify from their date of hire.

The Director of Special Education maintains the list of designated employees for the Semi-Annual Certification of Time and Effort. The [Semi-Annual Certification of Time and Effort](#) form is found in Appendix A.

**Employees whose positions have funding split between state/local special education funds (FIN 740) and local/district funds (FIN 000) and who serve the same or different function must have an up-to-date schedule on file at all times to ensure that the allocation to the funding source is correct.**

Example: 0.5 DAPE teacher; 0.5 Regular Physical Education Teacher

Example: 0.6 District Administrative Assistant; 0.4 Special Education Paraprofessional

**Employees who are partially funded by Federal special education funds (FIN 419) and partially funded by State/Local special education funds (FIN 740) will maintain documentation of the schedule when both portions of the position fulfill exactly the same job function 100% of the time.**

A separate [Time & Effort Document](#) will be completed for these individuals.

## Code of Conduct

Each staff must perform their duties to the best of their abilities and perform those duties in an ethical and honest manner. Through words and actions, the staff member will conduct oneself in the following manner:

- Act honestly and ethically in carrying out one's employment duties and responsibilities;
- Comply with all policies and procedures pertinent to one's job duties, and all state/federal laws, rules and regulations;
- Cooperate fully with internal and external auditors in all areas of their examinations;
- Report suspected code of conduct and ethics violations, significant internal control weakness, evidence of theft, embezzlement, unlawful use of public funds or property or other irregularities/wrongdoings through appropriate agency channels as designated; and,
- Report any evidence of theft, embezzlement, conflict of interest or unlawful use of public funds or property, other public resources to the Executive Director or the Director of Special Education

In order to ensure accountability, Northeast College Prep and each of its staff members will account for all activities, accept responsibility for those activities, and disclose information/results in a transparent manner.

All new staff members will certify knowledge of, and agreement to abide by the code of conduct within 60 days of initial contracted employment and once annually thereafter. This information will be made available in the employee handbook. Through the review process, the employee acknowledges that they will follow this code of conduct and are aware that if they do not abide by this code of conduct, disciplinary action may take place by the Executive Director.

## Personal Activity Report (PAR)

If employees are jointly funded with Federal special education funds and other state/local funds and each portion of the position is distinctly different, the employee(s) will maintain a [Personal Activity Reports](#) (PAR). The PAR is completed by the employee to verify the percent of special education funding allocated to his/her position.

The designated employees are informed of the need to document their time spent on special education tasks at the beginning of each school year. The Director of Special Education informs the Special Education Assistant who needs to do a PAR at the beginning of the school year. The Special Education Assistant sets up the documentation for this process and collects the PARs at the end of each month. Supporting documents, including the individual's daily schedule, are attached to the PAR. Original copies are filed at the school site and electronic copies are filed. The Director of Special Education monitors and makes adjustments in funding as needed.

*Example:* A position is funded 30% by special education Federal funds (FIN 419). The 70% balance of the position is funded by general education and has no special education funding or responsibility in it at all. The important thing to note is that the special education funded position has NO overlap with the general education position, which is what triggers the need for a PAR.

## Staff Travel

### Travel Costs

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school.

Mileage reimbursement will be paid to staff for travel between Northeast College Prep and locations to which they are assigned to fulfill their job duties. Reimbursement will be made monthly based on mileage logs submitted. Mileage is reimbursed at the current IRS rate.

When a staff member determines that it would be beneficial to attend a conference or workshop, approval must first be given by the Executive Director and/or Building Principal and Director of Special Education. If the request is approved, the employee will submit the registration materials. Upon return, itemized receipts for travel expenses will be submitted. Northeast College Prep follows meal limits of breakfast, lunch and dinner. No reimbursement shall be made for alcoholic beverages.

### Out-of-State Travel

Staff will complete the [Out-of-State Travel Request Form \(ED-02474-02\)](#) that was developed by the Minnesota Department of Education. The form will be used when requesting approval to use federal special education funds to travel out of state for professional development or other activities that would require staff to be out of state. The form should be submitted to the Director of Special Education. Incomplete travel requests will be returned without action. All out-of-state travel using federal special education funds must be approved in advance of purchase as MDE does not have authority under the Education Department General Administrative Rules (EDGAR) to provide approval after the fact.

# PROCUREMENT PROCEDURES

## Ordering Special Education Supplies and Equipment

Any special education staff seeking to purchase instructional materials and supplies, non-instructional supplies, technology (including software) for students, or equipment for students with IEPs must submit a [Purchase Request Form](#) for approval by a person authorized to encumber special education funds. This procedure is relevant for all funds specific to special education (state/local, federal, third party).

Annually, the Director of Special Education and Business Manager for the school will review the Procurement Procedures for purchases by accessing the Targeted Group/Economically Disadvantaged/Veteran-Owned (TG/ED/VO) Small Business Procurement Program (<http://www.mmd.admin.state.us/mn02001.htm>).

When purchasing any item for special education, four guiding questions must be answered. These questions are found on the bottom of the request form.

1. In the absence of special education, would this expense exist?  
*If the answer is "yes", then it is a general education expense.*
2. Is this expense generated for students who do not have IEPs?  
*If the answer is "yes", then there must be a rationale for why special education funds would be expended versus general education funds.*
3. If this expense is child specific, is it documented in the child's IEP or Evaluation Plan?  
*Attach documentation and provide MARSS number.*
4. Provide a brief rationale for this purchase, e.g., why should special education funds be used for this purchase.

An employee may submit a purchase request form to the Special Education Coordinator at any time. Approval by the Executive Director is required prior to a purchase being made. Once approval is given, the purchase request form is given to the Special Education Coordinator to request multiple bids or vendor prices, if necessary, and place the order.

If the request is for equipment over \$500, a [Federal Equipment Eligibility and Necessity Determination Form](#) must be completed by a school administrator and/or business manager, as well as the Director of Special Education.

When the shipment is received, the Special Education Coordinator reviews the packing slip (if included) and compares it against the Purchase Request form. If all items are accounted for, the packing slip is signed and dated by the Special Education Coordinator and forwarded to the Business Office to maintain in appropriate files. The authorized and coded request form and packing slip are attached to the invoice at the time the payment is processed.

The Special Education Assistant also maintains a copy of the request form and the final invoice or shipping document to track the invoice for purposes of tuition billing (for specific students) and for inventory.

The Purchase Request Form and Federal Equipment Eligibility and Necessity Determination Form is found in Appendix B.



## Procurement - Vendors & Bids

Northeast College Prep ensures that the state and local government intergovernmental agreements will be considered. Once a need has been identified to purchase supplies or equipment for special education (following procedures above) that are not sole source or specialty items, the Special Education Director and Executive Director will check the Minnesota Cooperative Purchasing Venture (<http://www.mmd.admin.state.mn.us/cpv2htm>) in order to ensure that Northeast College Prep will take all necessary and affirmative steps that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps include:

- Placing qualified small and minority business and women's business enterprises on solicitation lists;
- Assuring that small and minority business and women's business enterprises are solicited whenever they are potential sources;
- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women's business enterprises';
- Establishing delivery schedules, where the requirements permit, which encourage participation by small and minority business and women's business enterprises; and
- Using the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

For any appeals, the applicants must submit written documentation detailing the formal appeal and rationale for the quote to be reviewed and reconsidered to the Executive Director.

Northeast College Prep ensures that all procurement transactions are conducted in a manner providing full and open competition. All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

When accessing a vendor, the agency will ensure that no purchases are made from debarred and suspended vendors. The school will utilize [www.sam.gov](http://www.sam.gov) to check for debarred and suspended vendors.

## Methods of Purchase - Definitions

### *Micro-Purchase*

A micro-purchase is an acquisition of supplies and services of \$10,000.00 or less.

- Micro-purchases can be made without soliciting competitive quotations if the school determines the cost is reasonable.
- School will, to the extent practicable, distribute micro-purchases equitably among qualified suppliers.

### *Small Purchase*

A small purchase is an acquisition of supplies and services costing more than \$10,000.00 and less than \$150,000.00.

- School will obtain price and rate quotes from at least two qualified sources; more, if possible, when a larger number of vendors are available.

- Price/rate quote will include documentation from vendors, such as written quote, Internet price search (screenshot of internet site for documentation) or written documentation of a phone call that includes vendor name, vendor number and information given by vendor. Documentation will be kept on file.

### *Competitive Proposals*

A competitive proposal is an acquisition of supplies and services costing more than \$100,000.00.

- Requests will be publicized and identify all evaluation factors and their relative importance.
- Proposals will be solicited from numerous qualified sources.
- A written method for conducting technical evaluations of the proposals will be utilized for selecting recipients.
- Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program.
- Only qualified-based methods will be used, whereby competitors' qualifications are evaluated and the most qualified competitor is selected, in the procurement of architectural/engineering professional services.
- If appropriate, school will utilize a sealed bid process.
- A sealed bid is appropriate when a complete, adequate and realistic specification or description of good or service is available;
- Two or more responsible bidders are willing and able to compete effectively for the business.
- Selection of vendor can be made principally based on prices and it's a firm, fixed price contract.
- When a sealed bid is not appropriate, the school will award a contract to a responsible vendor whose proposal is most advantageous to the school, considering price and other factors.

### *Non-Competitive Proposal*

A school will only use a non-competitive proposal when:

- The item is only available from a single source
- There is a public emergency that will not permit delay
- The federal awarding agency or pass-through expressly authorizes non-competitive proposals in response to a written request from non-federal agency; or
- After soliciting a number of sources, competition is determined inadequate.

## Conflict of Interest

In compliance of the Uniform Grant Guidance Policy 200.318(c), no employee, officer, or agent will participate in the selection, award, or administration of a contract supported by a Federal award if he or she has real or apparent conflict of interest. No employee, officer, or agent of the grantee or subgrantee shall participate in selection, or in the award or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- (i) The employee, officer or agent,
- (ii) Any member of his immediate family
- (iii) His or his partner, or
- (iv) An organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award. The grantee's or subgrantee's officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. Grantee and subgrantees may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value (\$5.00 or

less). To the extent permitted by State or local law or regulations, such standards or conduct will provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the grantee's and subgrantee's officers, employees, or agents, or by contractors or their agents. The awarding agency may in regulation provide additional prohibitions relative to real, apparent, or potential conflicts of interest.

If a conflict of interest occurs, a [Conflict of Interest Questionnaire](#) will be completed and submitted. If the Board of Directors and/or Executive Director has reason to believe an individual has failed to disclose actual or potential conflicts of interest, it will inform the member and allow him/her to explain the alleged failure to disclose. If the Board of Directors and/or Executive Director still has reason to believe a conflict of interest exists after the alleged conflict is explained, it will take corrective action and make the Executive Director aware of the conflict of interest. For any violations of the Conflict of Interest policy, the following correction action will occur:

- 1st Violation: Verbal warning from the Executive Director
- 2nd Violation: Written notice of violation and a follow-up meeting with the Executive Director about future purchasing or procurement opportunities.

The Conflict of Interest Questionnaire is found in Appendix C.

## Reimbursement for Purchase of Special Education Supplies

Special education staff seeking reimbursement for any special education expense must receive approval prior to incurring the expense. Following are the steps for requesting reimbursement.

1. Send an email to Special Education Coordinator outlining the need to purchase something outside of the standard ordering process and provide a rationale.
2. The email will be either approved or declined.
3. If the request is approved, the special education staff person must do the following:
  - a. Request a Tax Exempt Certificate from the school; sales tax incurred will not be reimbursed.
  - b. Complete the [Employee Reimbursement Request Form](#).
  - c. Attach itemized receipts to the Employee Reimbursement Request Form.
  - d. If there is more than one receipt, itemize each receipt on the form and identify the item purchased on the receipt, if not clear.
  - e. Attach the "approval" email by the supervisor to the Employee Reimbursement Request Form.
  - f. Submit all documentation to the Special Education Director to ensure proper coding and submission to the Business Manager.

If the request is a recurring expense, such as incentives for students or sensory materials, the staff person needs to request an alternative solution to regular reimbursements, but must still make the request and provide the rationale for the recurring expense. Situations such as this will be worked out on a case-by-case basis (including whether purchase orders can be set up with local vendors or some other purchasing arrangement can be made).

The Employee Reimbursement Request Form is found in Appendix D.

## Contracting for Special Education Services

There are several examples of contracted services needed for each school year.

Prior to the beginning of the school year, the Director of Special Education, in collaboration with the special education team and Executive Director, will identify the needs for annual contracted services in situations where permanent staff have not been able to be identified to fill positions or where low incidence needs require expertise not present on the staff.

Examples of these contracted services could include:

- School Psychologist
- Speech/Language Pathologist
- Occupational Therapist
- Physical Therapist
- Audiologist
- Teachers of the Deaf/Hard of Hearing or Vision Impaired
- Developmental Adapted Physical Education
- Behavior Analyst

A contract is also developed for the Director of Special Education on an annual basis.

Contracts will be negotiated by the Director of Special Education to include rates, workload expectations, schedule, invoicing requirements, projected annual billing and licensure requirements.

## Purchase of Contracted Services/Equipment for Specific Students

In the event that an IEP team determines that a specific service or piece of equipment must be purchased to meet the needs of a particular student, typical contracting and procurement procedures are followed.

The process is different only to the extent that the resident district will be informed of the direct expense for the student through SEDRA. The notification process includes the [designated person] completing and sending the MDE Form entitled [Uniform Tuition Billing: One-to-One Services](#) to the resident district and to MDE.

In the event that equipment is purchased for a specific student, a notation is made in the inventory to ensure that equipment follows the student when he/she ages out of the school, moves, or enrolls in a different school.

# INVENTORY PROCEDURES

Equipment is designated by policy as purchases over \$500. Some purchases under \$500 will be considered sensitive purchases and will be tracked as equipment/technology.

The following will be tracked on special education inventory:

- Any purchase over \$500.00
- Long-term use special education test kits, such as IQ assessments.
- Assistive technology purchases under \$500 for students and staff (designated as 'sensitive items') - examples include iPads, Chromebooks, etc.
- Furniture for special education classrooms under \$500.00 - examples include tables used for instruction

Special Education Coordinator will maintain the inventory for the department and will maintain required information in the [Inventory Tracking Sheet](#). Each piece of equipment will be labeled with a Northeast College Prep Special Education Department label.

A formal inventory will be conducted at least bi-annually and will be certified by the Special Education Coordinator. A copy of the certified inventory form will be filed at the building site and stored electronically. An informal inventory will be conducted at the end of each school year to ensure that equipment and test kits are stored and ready for the coming school year.

The Inventory Tracking Sheet is found in Appendix F.

# THIRD PARTY BILLING PROCEDURES

Northeast College Prep shall seek reimbursement from third parties for the cost of services provided by the district service providers whenever the services provided are otherwise covered by the child's health coverage. This will be done in accordance with Minnesota State Statute 125A.21, Subd.2.

The following are timelines and procedures for seeking Third Party Reimbursement for MA eligible IEP services. Northeast College Prep will utilize an agency to assist them in completing these procedures.

## **Beginning of August**

Annually, at this time, a letter will be sent to parents of students with IEPs explaining the district's intent to bill Medical Assistance. The letter will be sent to students who fall into the following categories:

- New to the school
- Never been eligible for MA in the past (but could be in the future)
- Not currently having any IEP eligible services billed (but could in the future)

## **End of August**

Annually, at this time, MA eligibility will be checked through the DHS MS-ITSA system for all students enrolled in the district with an IEP who also have IEP services eligible for MA billing.

The district will not bill private insurance.

When eligibility verification is complete, consent and release forms will be sent to parents for eligible students for whom the district does not currently have consent to bill.

\*Once the district obtains consent from a parent, that consent remains in effect as long as the student is enrolled in the district and remains eligible for Medical Assistance.

## **Mid-September**

The district will identify eligible students with PCA services and collect time studies from the paraprofessionals. The district will ensure that all paraprofessionals who function in a PCA role take the PCA test online through the Department of Human Services. An annual file will be made of all certificates indicating that the paraprofessional has passed the PCA test. This test is taken only once during the time the PCA/paraprofessional is employed by the district.

## **Mid-September and On-going**

All providers will be informed who serve MA eligible students which students for whom they must start Activity Logs, including school psychologists and school nurses who will be evaluating students who are MA eligible. As new students become MA eligible, providers will be informed.

Activity logs will be started and maintained as soon as eligibility is established and once permission is received, billing can take place.

The district will verify who monitors students getting on and off special transportation for those students eligible for MA billing for special transportation.

**Communication with Third Party Billing Agency**

Northeast College Prep will designate an on-site contact to work in collaboration with the MA Billing agency to complete all appropriate paperwork.

**General Administrative/Record Keeping Functions**

- Each student for whom MA billing takes place will have a separate MA billing file maintained by the Special Education Assistant and A Chance to Grow.
- The contents of the MA billing file will be set up by billing year and include general information that pertains to multiple years.
  - Consent Forms
  - Documentation that consent forms have not been returned
  - Date MA billing began
  - Activity logs for each school year for each provider
- The Director of Special Education will review the Annual MA Report submitted to DHS (a summary of total encounters and hours of service in each category of service being billed) for the prior school year.
- The Director of Special Education will review annual updated rates for each service being provided.

# SPECIAL TRANSPORTATION PROCEDURES

The process for identifying, approving, and providing special transportation is as follows:

1. The IEP team determines there is a need for special transportation. The team also determines if there is a need for additional adult supervision on the bus. The team needs to inform parents that from the date of request, there may be a minimum of two days needed to arrange the change in transportation.
2. The need and the rationale for special transportation are outlined on the services page of the IEP. If this need emerges at a time other than the annual review, then the IEP team meeting will be called, a change made to the IEP and a Prior Written Notice developed and permission sought from the parents.
3. The IEP manager completes the [Special Transportation Request Form](#) and attaches the relevant page of the IEP to the form.
4. The IEP manager submits the form to the Director of Special Education for approval.
5. The Director of Special Education reviews the request, approves or denies the request, and sends the form to the Transportation Coordinator and Executive Director.
6. The Transportation Coordinator maintains a file of special education transportation requests by fiscal year and submits the request to the transportation company. The Transportation Coordinator may also assist in finding special transportation resources if regular carriers cannot be used.
7. The Transportation Coordinator submits the [MARSS Change of Status Form](#) to the MARSS Coordinator.
8. The same process will occur if the need for special transportation is no longer needed.
9. Prior to the beginning of the school year, the Transportation Coordinator sends out a list of the students riding special transportation to confirm for the coming school year.

The Director of Special Education will approve all of the requests for special transportation. The Director of Special Education will give immediate feedback to IEP managers if there are questions about rationale or appropriateness of the request.

The Special Transportation Request Form is found in Appendix G.

The MARSS Change of Status Form is found in Appendix H.



# **RECORD RETENTION PROCEDURES**

The Northeast College Prep has adopted and follows the State of Minnesota School District General Records Retention Schedule.