

The IDEA grant team is providing this information regarding single audit findings. Please share this email with the district/cooperative staff responsible for the IDEA grants.

IDEA grant consultants have seen an increase in single audit findings for districts and cooperatives.

#### Cooperatives as Pass Through Entities

The increase in cooperative findings is related to 2 CFR 200.331(b – h) - Requirements for Pass-Through Entities for cooperatives that provide IDEA funding to districts. The specific areas identified in the audits include the lack of policies and procedures for assessing the risk of the districts and monitoring/providing support in the areas of weaknesses identified by the risk assessment and monitoring. We encourage each cooperative to review its current policies and practices to ensure that written policies are in place and correctly implemented. The full text of 2 CFR 200.331 (b –h) is available at [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl) .

#### Timeliness Findings

We are also experiencing an increase in single audit findings related to timeliness in grant actions/reporting, including submitting expenditure reports. All grantees should submit timely quarterly expenditure reports and use the Special Education Administration Planning Calendar provided at <https://www.isbe.net/Documents/planning-calendar-16-17.pdf#search=planning%20calendar> for other required reporting due dates.

Please contact your grant coordinator with questions: Tammy Greco ([tgreco@isbe.net](mailto:tgreco@isbe.net)) or Felicia Malloy ([fmalloy@isbe.net](mailto:fmalloy@isbe.net)) (217) 782-5589.