

## **Reminder for Recipients of IDEA Part B Funds**

As single audit time approaches ISBE would like to encourage districts to review the federal Uniform Guidance which describes the Administrative Requirements, Cost Principles, and Audit Requirements for federal grants and contracts at 2 CFR Part 200.

Remember all expenditures must be:

- Reasonable and Necessary (2 CFR §200.403(a) - 2 CFR §200.404) for the performance of IDEA Part B
- Allocable (2 CFR 200.405) to IDEA Part B
- Documented (2 CFR §200.403(g) and 2 CFR §200.300 - 2 CFR §200.309) in sufficient detail that a reviewer would determine the expenditure is proper (see also Improper payment definition at 2 CFR §200.1). Special attention should be paid to the requirements related to performance measurement (2 CFR §200.301), financial management (2 CFR §200.302), and internal controls (2 CFR §200.303).

Documentation for expenditures, including invoices of services provided by special education cooperatives to member districts, for IDEA Part B should be the same documentation kept for all other federal grants and in accordance with the requirements of the sections noted above. Failure to do so could lead to citations up to and including the disallowance of claimed costs. The responsibility for compliance with these requirements falls on the grantee, so do not pay vendor invoices until and unless those invoices contain sufficient detail to allow both the grantee and

third party reviewers to clearly determine that the requirements noted above have been met.

Questions about these requirements can be directed to Tammy Greco at [ISBESpecED@isbe.net](mailto:ISBESpecED@isbe.net).