AU staff member creates preliminary LEA MOE calculations.

AU uploads preliminary LEA MOE calculations to Grant Federal Fiscal Compliance (GFFC) inbox.

CU staff member sends out notification that TEA has calculated preliminary LEA MOE calculation and that results are located in GFFC.

CU staff reviews and validates LEA responses.

FFCR issues Final LEA MOE Compliance Report and uploads individual LEA results to GFFC.

FFCR issues TTAA correspondence to LEAs to notify them of Final LEA MOE Compliance Results. Notification to LEAs that are noncompliant will include information about the amount refund due.

LEA expenditure data is extracted from PEIMS.

IDEA-B LEA MOE Compliance Review Process

LEA expenditure data is extracted from PEIMS.

Ledger of Finance (SOF) and Student Count data.

SHARS Reimbursement Form Data.

Notification includes next steps:
- LEA reviews TEA preliminary calculation (this data only includes SHARS Reimbursement Form data, SOF and student count data, and PEIMS expenditure data).
- Options:
  - (A) LEA used TEA calculation tool:
    1. Preliminary results matched. LEA accepts TEA results and does not submit federal exceptions, voluntary MOE reduction, or state reconsideration. No further action is required and the preliminary results will become the final results.
    2. Preliminary results matched and LEA would like to submit federal exceptions, voluntary MOE reduction or state reconsideration on any of the four methods for final calculation.
    3. Preliminary results do not match. LEA should recalculate and if results still do not match then contact TEA to discuss discrepancies and further action.
  - (B) LEA used local methodology:
    LEA should submit supporting documentation for their local methodology, which may also include federal exceptions, voluntary MOE reduction, and state reconsideration for any of the four methods.

CU = Compliance Unit
AU = Analytical Unit
FFCR = Federal Fiscal Compliance and Reporting

Statutory requirements:
2) New EDGAR Title 2, CFR 200.303 (c) Internal Controls Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.