

The background of the slide is a composite image. The top half shows a city skyline at dusk or dawn, with several tall buildings illuminated against a sky with soft clouds. The bottom half shows a lake with a reflection of the sky and surrounding greenery. A small speaker icon is visible in the bottom right corner.

IDEA-B LEA MOE Submitting PEIMS Errors

**Federal Fiscal Compliance and Reporting Division
February 2023**

This presentation is intended solely to provide general information and guidance to Texas local educational agencies (LEAs) and reflects the Texas Education Agency's (TEA's) current understanding of processes, requirements, and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of the topics covered. This presentation does not constitute legal advice, and LEAs are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.



- IDEA-B LEA MOE Process
- State Reconsideration for LEA PEIMS Errors
- PEIMS Error Submission Elements
- Common PEIMS Errors
- Possible Consequences of PEIMS Errors
- Upload Instructions
- Process and Timeline



Preliminary Compliance Reviews

- Gather data sources used
- Complete calculation tool to pre-determine status
- Preliminary non-compliant LEAs then submit allowable exceptions/PEIMS errors

PEIMS Error Review Process

- IDEA-B LEA MOE Calculation Tool
- Side-by-side chart reflecting correct data
- Certification/required signatures
- Supporting documentation

Final Compliance Reviews

- Factors in allowable/documented/approved exceptions and PEIMS errors
- Final reports determine compliance with IDEA-B LEA MOE posted in GFFC



State Reconsideration for LEA PEIMS Errors

- As authorized by USDE, Texas law, or adopted commissioner's rule, TEA may reconsider how certain costs are accounted for in the MOE calculation.
- One type of TEA state reconsideration available to LEAs includes significant errors in an LEA's reported expenditures in Texas State Data System (TSDS) Public Education Information Management System (PEIMS).
- The requirements, terms, and conditions for state reconsideration for significant TSDS PEIMS errors are identified in this presentation.



The LEA may request a state reconsideration for significant errors in the LEA's reported TSDS PEIMS expenditures by providing the following to TEA:

- Results returned by the IDEA-B LEA MOE calculation tool, signed by the LEA's external auditor, showing how the corrections change the LEA's expenditures.
- Detailed schedule/chart prepared and signed by the LEA's external auditor and signed by the Superintendent, containing the erroneous and the corrected TSDS PEIMS data.
- Supporting documentation to substantiate corrected data.
- Written description of how the error occurred and the administrative procedures taken to ensure such TSDS PEIMS data errors do not reoccur.



Required Documents

Results returned by the IDEA-B MOE calculation tool (page 1), signed by the LEA's external auditor, showing how the corrections change the LEA's final expenditure amounts:

Summary Calculation Page 1							
0		Enter CDN					
Enter Compliance Review School Year							
Fcn Code	Function Code Name	Original Required Level of Effort (Actual expenditure & per-capita amounts from last compliant school year for test method. Populated from page 2 data entry.)	Actual Level of Effort (Actual expenditure & per-capita amounts for compliance review school year. Populated from page 3 data entry.)	Variance (negative amounts only) (Difference between Original Required Level of Effort and Actual Level of Effort)	Amount of Cumulative Exceptions/Adjustments Intervening Years (Populated from page 2 data entry.)	Deficiency	Test Result
11	Instruction		\$ -				
12	Instructional Resources and Media Services		\$ -				
13	Curriculum and Instructional Staff Development		\$ -				
21	Instructional Leadership		\$ -				
23	School Leadership		\$ -				
31	Guidance and Counseling Service		\$ -				
32	Social Work Services		\$ -				
33	Health Services		\$ -				
34	Student (Pupil) Transportation		\$ -				
36	Cocurricular/Extracurricular Activities		\$ -				
41	General Administration		\$ -				
51	Plant Maintenance and Operations		\$ -				
53	Data Processing Services		\$ -				
71	Debt Service (Include ONLY Object Code 6512 and 6522)		\$ -				
	SSA expenditures paid on behalf of member LEA		\$ -				
	Subtotal of State and Local Expenditures		\$ -				
	less SHARS reimbursement expended in special education		\$ -				
Test 2	State and Local Expenditures (Test 2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	Special Education Student Count - Compliance Review Year						
Test 4	Per-Capita State and Local (Test 4)	\$ -	\$ -	\$ -	\$ -	\$ -	
Test 1	Local Only Expenditures (Test 1)	\$ -	\$ -	\$ -	\$ -	\$ -	
Test 3	Per-Capita Local Only (Test 3)	\$ -	\$ -	\$ -	\$ -	\$ -	
	Potential Refund (smallest deficiency of all four tests)			\$ -			
Preliminary Status:							



Required Documents (Continued)

Page 3 of calculation tool (below) should match the summary chart of corrections outlined in the next slide:

Fcn Code	Function Code Name	PIC 23	PIC 33	PIC 43	Totals
11	Instruction	\$ -	\$ -	\$ -	\$ -
12	Instructional Resources and Media Services	\$ -	\$ -	\$ -	\$ -
13	Curriculum and Instructional Staff Development	\$ -	\$ -	\$ -	\$ -
21	Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23	School Leadership	\$ -	\$ -	\$ -	\$ -
31	Guidance and Counseling Service	\$ -	\$ -	\$ -	\$ -
32	Social Work Services	\$ -	\$ -	\$ -	\$ -
33	Health Services	\$ -	\$ -	\$ -	\$ -
34	Student (Pupil) Transportation	\$ -	\$ -	\$ -	\$ -
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
53	Data Processing Services	\$ -	\$ -	\$ -	\$ -
71	Debt Service (Include ONLY Object Code 6512 and 6522)	\$ -	\$ -	\$ -	\$ -
	SSA expenditures paid on behalf of member LEA	\$ -	\$ -	\$ -	\$ -
	Subtotal of State and Local Expenditures	\$ -	\$ -	\$ -	\$ -
	SHARS reimbursement expended in special education (enter as a positive number)	\$ -	\$ -	\$ -	\$ -
	Total State and Local Expenditures	\$ -	\$ -	\$ -	\$ -



Required Documents (Continued)

Detailed schedule/chart prepared and signed by the LEA's external auditor, and certified/signed by Superintendent, containing the erroneous and the corrected TSDS PEIMS data:

LEA name: _____ CDN: _____

Reporting a Significant PEIMS Error
202X–202X IDEA-B Maintenance of Effort (MOE)
Chart of data needed for IDEA-B LEA MOE: (complete only line items that were recoded/revised)

Functions for IDEA MOE Expenditures	Reported PEIMS Amounts 202X–202X				Corrected PEIMS Amounts 202X–202X			
	PIC 23	PIC 33	PIC 43	Reported Total PEIMS Amounts	PIC 23	PIC 33	PIC 43	Corrected Total PEIMS Amounts
11- Instruction								
12 - Instructional Resources & Media								
13 - Curriculum & Instruc Staff Devel								
21 - Instructional Leadership								
23 - School Leadership								
31 - Guidance & Counseling Services								
32 - Social Work Services								
33 - Health Services								
34 - Student (Pupil) Transportation								
36 - Cocurricular/ Extracurricular activities								
41 - General Administration								
51 - Plant Maintenance & Operations								
53 - Data Processing Services								
71 - Debt Service (Obj 6512 & 6522 only)								
Shared Services Arrangement (033 record)								
Total state & local								

Auditor's Certification:

Auditor's signature: _____ Date: _____

Superintendent Certification:

I certify that the revised expenditure coding claimed in this form submitted to TEA are complete and accurate and supported by documentation. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statement, false claims, or otherwise.

Superintendent signature: _____ Date: _____



Required Documents (Continued)

Supporting documentation from the LEA's financial accounting system to substantiate erroneous/corrected data (as applicable to the specific PEIMS error reported):

- YTD Payroll Account Distribution Journal Summaries which document the erroneous coding used
- Detail Transactions for Expenditure Accounts
- Inquiry Information for All Accounts
- Purchase invoices
- Other pertinent documentation

Documentation should clearly indicate the Fund code, PIC code, and year in which the expenditure was made



Required Documents (Continued)

Narrative description (written on LEA letterhead, signed by the Superintendent) of how the error occurred and the administrative procedures developed to ensure such TSDS PEIMS data errors do not reoccur in the future:

Lernalot ISD

Date

Street Address
City, ST ZIP Code

Dear TEA's FFCR Division:

(Describe how the PEIMS error occurred)

(Describe what administrative procedures/steps have been taken to ensure such PEIMS errors do not reoccur in the future)

Sincerely,

(Superintendent signature)



Common PEIMS Errors in Expenditure Reporting

- Using an incorrect Program Intent Code (PIC) for legitimate special education expenditures (staff, capital items, etc.) which should be correctly coded PIC 23/33/43
- Coding special education dyslexia expenditures as PIC 37 (general education dyslexia) instead of PIC 43 (special education dyslexia)
- When changing fiscal year, reporting only 10 months of expenditures in PEIMS, instead of correctly doing the conversion to 12 months of expenditures



Common SSA PEIMS Errors in the 033 Record (PDM2-100-015)

SSA fiscal agents are required to report expenditures for all member LEAs for Fund 437, SSA type 11

- Common fiscal agent reporting errors:
 - Inputting an incorrect county-district-number (CDN) for a member
 - Transposing expenditure amounts for 2 or more member LEAs
 - Typos/mistakes in the reported expenditure amounts
 - Misplaced decimals in the reported expenditure amounts
 - Omitting one or more member LEAs from the reporting
 - Reporting for the incorrect SSA type (should be Type 11)
- It is recommended that fiscal agents and member LEAs set up a collaborative review process prior to submission of 033 Record data to check for data accuracy



PEIMS Corrected Data Only in IDEA-B LEA Database

- Any decision to use revised data in the calculation of IDEA-B MOE determinations will not change the official TSDS PEIMS data, which is the agency's official system of record.
- The official TSDS PEIMS data is final and will remain unchanged on all TEA products and reports that rely on that information.
- Submission of PEIMS corrections for IDEA-B MOE purposes:
 - Incorrect data will be replaced by corrected data **ONLY** in the IDEA-B LEA database.



Possible Consequences of Reporting a Significant PEIMS Error

When an LEA notifies TEA of significant TSDS PEIMS errors in the LEA's reported expenditures in the process of requesting the state reconsideration, TEA's FFCR Division will make the following notifications of the erroneous data submission to the following TEA divisions and departments, with the following possible results:

- Financial Compliance Division: Possible increased risk for audit, investigation and/or review
- State Funding Division: Possible effect on state funding
- Federal Fiscal Monitoring Division: LEA's possible identification as a high-risk grantee. High risk grantees may be subject to a review of all reimbursements across one or more grants or a random sampling of expenditures across one or more grants
- Office for Statewide Education Data Systems: LEA's possible identification as a high-risk grantee
- Department of Accreditation and School Improvement: Possible increased risk for investigation and/or review
- Enforcement Coordination and Governance Division: LEA possibly recommended for district level interventions or sanctions based on investigation findings



Upload to GFFC Reports and Data Collections

Complete the following steps to submit your LEA's completed documents related to reporting a significant PEIMS Error:

- Log on to the [TEA Login, \(TEAL\)](#)
- Select GFFC Reports and Data Collections
- Select Upload Response Documents
- Select IDEA-B LEA MOE Support Documents from the "Response Template Title" pulldown menu
- Select Response Document from the "Response Doc Type" pulldown menu
- Select the respective compliance year from the "School Year" pulldown menu
- Select Upload Document

Timeline

Date	Action
Early March	To the Administrator Addressed (TAA) "Heads Up" letter posted to TEA Correspondence webpage.
Mid/late March	IDEA-B LEA MOE preliminary compliance determinations available in GFFC Reports & Data Collections (GFFC).
Early April (10 business days after Preliminary Reports)	Deadline for LEAs to submit IDEA-B LEA MOE exception requests and/or PEIMS errors.
April and May	TEA reviews LEA exception requests & PEIMS errors.
June	Final compliance reviews posted in GFFC.

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