# Bureau of Indian Education
## FASA Training for Schools
## January 25, 2021

Join from the meeting link:  **https://bieremote.webex.com/bieremote/j.php?MTID=ma174e875dd697e62b61332abdef4ceb8**

Join by WebEx meeting number Access code:  199 854 5857   and Password:  Schoolops

Join by telephone:  (415) 527-5035   Access code:  199 854 5857

PRESENTED BY:

BIE SCHOOL OPERATIONS

FINANCE TEAM

# Purpose of FASA

The Fiscal Accountability Self-Assessment (FASA) fulfills the monitoring and fiscal management responsibility for the education of children enrolled in BIE funded schools as mandated by Public Laws 100-297, Public Law 107-110, Section 1043; 25 CFR Part 276; and 2 CFR Part 200 to ensure that costs for Federal awards are allowable, necessary, and allocable.

The BIE Operated and Tribally Controlled Schools will demonstrate adherence to the laws, regulations, and policies (see list of citations).

1. 2 CFR Part 200 Subtitle A-F Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards
2. Appropriations Act of 1981 (P. L. 96-526)
3. OMB Circular A-76 Performance of Commercial Activities
4. 34 CFR, Part 300, Subsection 300.707 - 300.716 Secretary of the Interior
5. 34 CFR, Part 300 Subsection 300.202(a)(1)-(3)(b)(i) Use of amounts
6. 20 U.S.C. 6301 et seq. (The Elementary and Secondary Education Act of 1965), P.L. 89-10, P.L. 103-382
7. 20 U.S.C. 7401 et seq. (The No Child Left Behind Act of 2001), P.L. 107-110, Authorized through 2007.
8. 0MB Circular A-123 Managements' Responsibility for Internal Control
9. 43 CFR Subtitle A Administrative and Audit Requirements and Cost Principles for Assistance Programs
10. 43 CFR Subsection 12.60 Standards for financial management systems
11. Budget & Accounting Act of 1921, as amended (31 USC 16 & 53)
12. Budget and Accounting Procedures Act of 1950
13. GAO Policy & Procedures Manual of Guidance of Federal Agencies (Title 2 - Accounting)
14. 25 CFR, Chapter V, Part 900 Subpart F, Subsections 900.35-46, Standards for Tribal Organization Management Systems.
15. 25 USC 2503-Compositon of Grants
16. OMB Circular A-50 Audit Follow-Up
17. P.L. 100-297, Title V, Part B for Tribal Controlled
18. P.L. 93-638 Sec. 5(a) Reporting Audit Requirements and Sec. 108 Model agreement

# 2 CFR 200.62 INTERNAL CONTROLS

§200.62   Internal control over compliance requirements for Federal awards.

*Internal control over compliance requirements for Federal awards* means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

(a) Transactions are properly recorded and accounted for, in order to:

(1) Permit the preparation of reliable financial statements and Federal reports;

(2) Maintain accountability over assets; and

(3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;

(b) Transactions are executed in compliance with:

(1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and

(2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and

(c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

# Fiscal Accountability

*Legal Citation:* *2 CFR 200.303, 25 CFR 276.12, 25 CFR **900**.48, 25 CFR 900.47*

Fiscal Compliance and Accountability for Bureau Operated & Tribally Controlled
- Each federal dollar includes specific program and reporting requirements, has an "intent and purpose"
- Desk Reviews:  Quarterly Financial Reviews for Bureau Operated Schools
- On-site Monitoring:  Tribally Controlled Schools and Bureau Operated Schools
- SF-425 Federal Financial Report (Quarterly)
- 2 CFR Part 200 (formerly A-133 Single Audit Reports)

Fiscal Accountability Self-Assessment (FASA) *Legal Citation:* *OMB A-123, Internal Controls*

Assurances of effectiveness of Internal Controls over Financial Reporting
- Policies & Procedures – Budget Management, Procurement, Property, and Records Management
- Reduces the risk of fraud, waste, and errors

# Budget Management

DESIGN OF SCHOOL

NEEDS ASSESSMENT-25 CFR § 36.12 (a-d)

IDENTIFY EXPENSES – FOOD CONTRACTS, ANCILLARY SERVICES, ETC.

IDENTIFY REVENUE – WILL OUR EXPENSES OUTWEIGH OUR REVENUE?

DEPARTMENTAL COMMUNICATION – LEADERSHIP TEAM AND ALL STAKEHOLDERS

APPROVALS 25CFR Part 47.9 (b) (1) & (2)

IMPLEMENTATION 25CFR Part 47.5 (a-e)

RECONCILIATION

AMENDMENT / MODIFICATION

CLOSE-OUT

CARRY-OVER BALANCES  *Striving for no carryover*

# Access to Complete FASA

Native Star website:  https://www.indistar.org/

1. Click the "Complete Forms" dropdown menu in the lower left part of the screen.

# Access to Complete FASA (Continued)

2. Scroll down the toward the bottom of the Forms list and click the "SY20-21 Fiscal Accountability Self-Assessment (FASA)" link to open another window to access the fillable form.

# How to Complete FASA (Continued)

Please do not use 1-line statements to answer the narrative questions, such as "See attached file." The purpose of the self-assessment, is to ensure that the people completing the form have a thorough understanding of their own school's policies and procedures.

It is best to identify those processes in your own words by providing a detailed description and/or layout the steps for readers/reviewers to understand what you know – paint us a picture.

NOTE: A school may have the best written policy and procedures handbook in place, however, the staff may not be truly executing the process as it is written. Are shortcuts being taken?

# How to Complete FASA (Continued)

4. Provide a detailed description of the school's Accounts Payable process.

| B | I | U | X² | X₂ | 12 ▾ | A | ▾ | GD | ☰ | ☰ |

Do not submit 1-line responses like "SEE ATTACHED FILE."

5. How does the school ensure Purchase Orders/Contracts for Services are in place prior to ordering goods/materials or services rendered?

| B | I | U | X² | X₂ | 12 ▾ | A | ▾ | GD | ☰ | ☰ |

Purchase requests for goods are submitted with detailed justification for use of program funds to the department head for approval.  Once signed/approved, a requisition is prepared for the business office to certify that funds are available to process.  Depending on the amount (thresholds) a charge card or a Purchase Order may be issued to finally procure/order the goods.

Service contracts are usually in place prior to the start of each school year.  All service contracts have a statement of work written by the school (program coordinator) identifying objectives, measurable outcomes and period of performance date(s).  Contractor's can self-certify that security clearances have been conducted prior to entering school campus.  Depending on the amount (thresholds), a RFP will be solicited. Once the program coordinator reviews/evaluates all proposals, then a Purchase Order will be issued to finally procure/order the services.  Thereafter, the selected vendor may begin work.

# Access to Upload Documents

1. Move your mouse to the far upper right part of the screen and click the "Document Upload" icon that looks like a blue open folder.

# Access to Upload Documents (Continued)

2. Click the "Upload a New File" link to open a dropdown

3. Click the "Choose File" to browse your computer for the file to upload.  Once you double click your file for upload, the file name will appear on the same line.

4. Name the file for upload in the "Title:" box.

5. Click the dropdown arrow to "Select Folder" and access the list of folders to save your file.

   a. Use the "SY20-21 Fiscal Accountability Self-Assessment (FASA)" folder

6. Click "Save"

# Access to Upload Documents (Continued)

# Review Policies and Processes

Create an Administrative Checklist

Financial Management
- o Accounting Management
- o Time & Effort (Labor)
- o Procurement
- o Inventory & Asset Management (Property)

Internal Controls
- o Records Retention
- o Segregation of Duties

Budget Management
- o Continuous Departmental Communication – Leadership Team and all stakeholders
- o Needs assessments (can change over time)
- o School wide plan (living document – can be modified)

**Building Relationships – We're in this together**

The BIE's main objective is to provide quality educational opportunities for the students who attend BIE-funded schools.  Through cooperative assessment of federal programs and funds with the state, ERCs/ELOs, and the local education agencies (LEAs), the quality of services to students will be strengthened and improved.

**Technical Assistance – We're here to help**

State monitoring team members provide technical assistance during the review visit and on an ongoing basis.  It is not the BIE's intent to tell the LEA **HOW** to run its federal programs, but rather to answer questions, facilitate dialogue, and exchange ideas and information for program improvement while, at the same time, meeting all federal requirements.

**Compliance – It's the law**

Monitoring federal programs helps ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education.  Compliance monitoring is intended to be a collaborative partnership between the state and LEAs to ensure compliance with all federal programs, including ESSA and IDEA.

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