

# Authority for Special Education Funding Accountability

The Utah State Board of Education (USBE) fiscal compliance and accountability requirements for Federal funds are based on the Individuals with Disabilities Education Act (IDEA) and the Education Department General Administrative Regulations (EDGAR).

The State must account for Federal funds using fiscal control and accounting procedures that allow for the preparation of reports that trace funds to ensure that such funds have not been used in violation of the restrictions and prohibitions of the relevant statute (34 CFR §80.20(a)).

In addition, USBE has been given authority to develop and implement Administrative Rules with respect to accountability for Federal funds (53A-1401(6)), as well as accountability for State special education funds (53A-17a-112.1). Fiscal support for special education is provided by the State legislature under both the Utah Code Annotated (UCA) 53A and the Education section of the USBE Administrative Rules (Title R277). Program and fiscal monitoring of Utah local education agencies (LEAs) is authorized by the UCA and R277.

To ensure that special education funds are used and monitored appropriately at the local level, an awarding agency (i.e., USBE) may review the adequacy of the financial management system of any applicant (LEA or other sub recipient) for financial assistance prior to or any time after an award is granted (34 CFR §80.20(c)).

The General Education Provisions Act (GEPA) contains a broad array of statutory provisions that are applicable to the majority of federal education programs administered by the U.S. Department of Education (ED), as well as provisions related to the powers and responsibilities of ED. These statutes are used in the enforcement of terms of grant awards (34 CFR §81).