




LOUISIANA DEPARTMENT OF EDUCATION

TO: Parish and City School Business Managers
Type 2 and Type 5 Charter School Business Managers
Recovery School District Business Manager
LSU and Southern Lab School Principals
State Agency Business Managers

FROM: Marella Houghton, CPA 
Audit Manager

DATE: October 2, 2012

SUBJECT: FY 2010-2011 IDEA Part B Maintenance of Effort (MOE) Confirmation

In accordance with federal requirements, the Louisiana Department of Education (LDE) is responsible for ensuring that each Local Education Agency (LEA) meets the Maintenance of Effort (MOE) requirement for programs under the No Child Left Behind Act (NCLB) and the Individuals with Disabilities Education Act (IDEA). Therefore, LEAs are required to submit annually a Maintenance of Effort Verification form for both the NCLB programs and the IDEA Part B program to determine their eligibility. Furthermore, the LEAs are required to submit a Maintenance of Effort Confirmation form for the IDEA Part B program to demonstrate that it did meet the MOE requirement.

LDE previously announced its efforts in streamlining the MOE process for both NCLB and IDEA in three phases:

1. NCLB MOE Verification – *Launched June 2012*
2. IDEA Part B MOE Confirmation – *currently available as of October 2, 2012*
3. IDEA Part B MOE Verification – *TBD*

The IDEA "Confirmation" of MOE Application is now available through the eGrants Management System (eGMS), and each LEA must complete the IDEA MOE Confirmation process no later than **November 16, 2012**. Any eGMS user that needs access to the IDEA MOE Application must have their LEA Security Coordinator modify their ID security setup to include this new application. The new security groups for this application all start with "IDEA MOE".

The IDEA MOE Confirmation Review determines if an LEA has indeed met the MOE requirement based on a comparison of actual expenditures for two consecutive years. This data is derived from previously submitted Annual Financial Report (AFR) data and pre-populated in eGMS to complete the calculation. Authorized LEA staff has the opportunity to review and verify the data, make adjustments to the data, and upload supporting documentation for adjustments and exceptions, if applicable. Upon submission of your MOE form in eGMS, the audit staff will review the application. If MOE is not met, or the application process deemed incomplete, the audit staff will contact you with further instructions.

IDEA MOE Confirmation:

Instructions for completing the review process are embedded within the eGMS system similar to current eGMS instructions. The calculation and data used to determine the MOE status has not changed from the previous manual method, only the means in which it is submitted.

You will be notified when the last phase of the MOE Applications in eGMS is moved to production. We look forward to working with you in this endeavor. For further information or questions, contact Nakia Jason, Federal Audit Supervisor, at Nakia.Jason@la.gov, or 1-877-453-2721 or Jason Berard at Jason.Berard@la.gov for eGMS technical inquiries or support.

Louisiana Believes.