Part C – Early Intervention

Helping Hands

American Samoa Infant Toddler Program

Internal Fiscal Management Manual

Table of Contents

Purpose and Goals & Objectives

Purpose

To define the fiscal responsibilities of the Helping Hands Early Intervention Program within the American Samoa Department of Health, the Lead Agency under Part C of IDEA, and the requirements to ensure that fiscal control and fund accounting procedures have been adopted as necessary to ensure proper disbursement of, and accounting for, federal funds paid under Part C of IDEA.

Goals & Objectives:

- Assure all expenditures are consistent with:
    - Rules/regulations
    - Guidelines of the funding source
    - Contract budget
- Identify and reduce potential financial risks for the Helping Hands Early Intervention program to ensure responsible spending of federal funds to protect the citizens being served.

Internal Controls Procedures

In American Samoa, the Lead Agency is the Department of Health, which is where the Helping Hands Part C-Early Intervention program is housed. The Helping Hands staff oversee the contracting and invoicing process, to ensure that IDEA Part C federal funds are being used according to the requirements in 34 CFR §303. This includes carrying out the single line of responsibility components:

- General administration and supervision of contractors and activities,
- Monitoring, identifying and coordinating the use of federal Part C funds (no state public or private funds are used),
- Assigning financial responsibility,
- Developing procedures to ensure services are provided in a timely manner, pending dispute resolution among public agencies or EIS providers,
- Resolving intra-and inter-agency disputes,
- Entering into formal written methods of establishing financial responsibility to ensure meaningful cooperation and coordination.

The Helping Hands Part C-Early Intervention program uses two data systems. The first data system contains all programmatic information and child-specific data, it is called SILAS (Shared, Integrated, Link, American Samoa). The Part C program administrative staff is able to input data, make corrections, view data in real-time and pull customized reports. Family Service Coordinators and Service Providers are able to input child-level data into the SILAS system, using their password-protected login. The second data system is used by the whole government in American Samoa, and it processes billing and accounting for all government programs. It is called One Solution. The Part C program only has permission to view the information and pull reports but it cannot input any data into that system.

Data Systems

SILAS – Shared, Integrated, Link, American Samoa

This system contains programmatic data for the Part C/Early Intervention program in American Samoa. All the information in the data system is password protected and a user will be logged out after three minutes of inactivity. The data system has an audit trail to identify who made changes to a child's record, what those changes were and when they happened. Information in this system includes:

- Child's information
- Referral information
- Eligibility information
- IFSP
- Customized reports
- Progress/service delivery notes from service coordinators and direct service providers

One Solution

This is the fiscal data system that the whole government of American Samoa uses.

- The Finance Department enters invoices (Purchase Request Forms) into this system.
- The Part C administrative assistant pulls finance reports from One Solution daily and updates a weekly report on all pending expenses for the Part C Coordinator to review and sign off on.
- The system is used to monitor contracts on an annual basis.

System of Payment Policy

All aspects of the early intervention program, including direct services, are paid for with Federal IDEA Part C funds. No state or local funds are used, and there is no family cost participation.

MOE
No public funds are used for the Part C program. The requirement to follow 34 CFR §303.225, Supplement not Supplant, does not apply.

Life Cycle IDEA Part C State Grant Award
American Samoa's Part C Grant is associated with a Federal Fiscal Year (FFY), which runs from October 1 to September 30. The Part C Grant is forward-funded, and the funds are released for obligation on July 1 in the FFY it is appropriated. The initial 15-month timeframe (July 1 – September 30 of the following year) is referred to as the budget period in the state's Grant Award Notification (GAN). The Administrative Assistant pulls weekly reports from the One Solution data system that are used to track Part C expenditures and provide an update to the Part C Coordinator every six months. After the initial 15-month budget period, the Part C Coordinator reviews expenditures to date and projected expenditures to determine if budget changes are needed and to ensure that all funds are obligated by the end of the Tydings period.

Budget reports covering expenditures, forecasting, and unallowable charges are provided annually to the ICC for their information. Every six months, a report is provided to the Director of the Department of Health for their review.

Budget Period
This is the period which OSEP has provided American Samoa with Federal Part C Funds for specific approved activities.

Tydings
The Tydings period allows American Samoa's early intervention program to carry over and obligate the Part C funds for an additional 12 months if not obligated in the fiscal year for which they were appropriated.

Period of Performance
The period of performance is the time when Helping Hands obligates funds for the grant award. The budget period (15 months) and the Tydings period (12 months) create a 27-month period of performance, also referred to as the period of obligation.

Liquidation
American Samoa's early intervention program must liquidate all obligations within 120 days of the performance period/period of obligation.

Process for Developing New Contracts for Contractual Services
The contracting process is in alignment with the American Samoa Department of

Health (ASDOH) Administration Policies and Procedures manual. These policies and procedures include steps for termination of the contract if there are serious violations of the provisions in the contract or if the Statement of Work is not followed. For New Contractors, the following are prepared and submitted to the Finance Division:

- Justification Letter for the need of the service from Program Coordinator (PC) to Director for approval
- Assurance that all providers meet the qualified provider requirements
- RFP to be signed by PC and Director
- Statement of Work (SOW) to include cost breakdown
- Purchase Request (PR) Form

Steps to be followed:

1. The Finance Division verifies the account and ensures that funds are available to cover the costs of Contractual Services.
2. Finance uploads all documents and creates a Purchase Request (PR) number that includes all information and costs into the One Solution System. The PR number then goes through the online approval process, starting with Department of Health (DOH) – Treasury – Budget – Office of Procurement (OP). Upon online approval from all agencies, a Contract Number is generated.
3. All documents are hand delivered to Contracts Division at the Procurement Office for drafting of the contracts, as the contract must be routed for signatures from Contractor, Department of Health Director, Attorney General, Business Office and final approval from the Chief of Procurement where it will become a Fully Executed Contract.

Information and Communication with Contractors

Once a contract has been signed, the Part C Coordinator provides an orientation for the Contractor on fiscal processes and expectations. This orientation includes:

1. The invoicing process, including data entry into SILAS
2. Expectations for how the Part C funds may be used
3. Reporting requirements
4. Monitoring and compliance expectations

Contract Changes

When a change to a contract is needed, the Part C Program Coordinator will complete a Change Order Form, from the Procurement Office and entered into the One Solution data system. The change is described in this form and is initially sent to the Vendor for their signed agreement to the change. Once the Vendor has signed the form, they send it back to the Part C program and it is routed to the DOH's Director for their signature. After the DOH Director has signed the Change Order Form, it is routed to Procurement for the change to be incorporated into the contract.

Method of Payment

The Helping Hands Part C – Early Intervention Program has two primary methods of payments: Contracts and Purchase Orders.

Contractor Payments

The Helping Hands Program uses the Department's internal purchasing, contractor payment, and accounting system (One Solution) to pay contractors for Part C services and equipment purchases.

Invoicing Process for Direct Services

The process below is followed for all invoices submitted for Expert and Consultant Services under the corresponding prime account number.

1. The Contractor submits a monthly invoice, using e-mail sent directly to the Helping Hands office. To ensure that confidentiality is maintained, the invoice only includes the child's initials, the date of the service and the service coordinator assigned. The invoice must contain:
    a. A listing of all children seen or services provided within the previous month (this may include evaluations),
    b. The date they were seen, the type of service that was completed, and the length of the visit, the parent's signature,
    c. Who participated in the visit, and
    d. The rate for each service in accordance with the contract cost breakdown and a total of all services completed.
2. The contractor is required to upload all supporting documentation (service delivery and progress notes, and professional evaluation reports) into the SILAS database, using their password-protected login.
3. The invoice and the Purchase Request (PR) form are submitted to the Part C Coordinator for approval.
    a. The Part C Coordinator checks the SILAS data system to ensure that the service being invoiced was completed and all required documents are entered into the data system to verify the allowability of the costs on the invoice.
4. The Part C Administrator uses the information on the invoice to create a PR form. Information that must be included is the Program Name, Contract Number, and Account Number.
    a. The Administrator logs all transactions into an internal spreadsheet (HH Daily Fiscal report) to keep track of where the PR form is in the approval process. This spreadsheet is revised weekly to ensure timely payment of invoices.

5. Once the Part C Coordinator has verified through SILAS that all required information has been entered correctly and is in alignment with the IFSP services, the original PR and Invoice are sent to the Finance Division for their review; copies of the PR and invoice are signed off by the receiving finance staff person and are kept in the Part C Office for internal tracking and documentation purposes.
6. Once Finance has determined that the invoice is valid, it is forwarded to the Director of Department of Health (DOH) for approval.
7. Once the Director of DOH has reviewed and approved the PR form, all documents are hand delivered to Contracts Division for review and approval for payment.
8. Upon approval from Contracts Division, all documents are sent to Accounts Payable (AP) for payment.

The process below is followed for all invoices submitted for Other Contractual Services under Prime account "Other contractual services" (e.g., professional development). The Contractor submits a monthly invoice, which includes a log or breakdown of all services completed and backup documentation (e.g. list of attendees and pre and post-test results).

1. Invoices are reviewed and approved by the Program Coordinator (PC) or Program Manager (PM).
2. A PR form is created by the Administrator, who then sends the original invoice and PR to the Finance division.
3. Copies are approved by the receiving Finance person and are kept in the Part C office for internal tracking and documentation purposes.
4. Finance sends the PR and Invoice to the Director of DOH for approval.
5. Upon approval from the Director, documents are hand delivered to Contracts Division for review and approval for payment.
6. Upon approval from Contracts, all documents are sent to AP for payment.

Should an issue be detected at any of these approval steps, the invoice is returned to the Part C program to correct the error, including sending back to the contractor for them to correct the error. For repeated offenses or serious problems by a contractor, the steps in the Monitoring section, p. 10, are followed.

Approval Process for Supplies/Equipment over $10,000

The following process is followed for the purchase of all supplies/equipment:

1. If equipment or supplies are needed, the Part C Administrator obtains an invoice/quote of the items needed.
2. If the dollar amount is over $10,000, the following process must be followed:

   a. All steps must be followed from the American Samoa Procurement Rules (Rule 3-78, effective 17 April 1978, 300 GASM §10.10, Chapter 02) Section IV – Source Selection and Contract Formulation.
   b. This includes either obtaining three (3) quotes for the item or completing a justification for a sole-source contract [see guidelines in the Procurement Policy, Section IV §10.0231(e)(2)(A)]
3. If the supplies/equipment are more than $5,000 (per item), prior approval from the Office of Special Education Programs (OSEP) is required, per the OMB Uniform Guidance 2 CFR §§200.313 and 200.407.
4. All equipment purchased for use by the Part C Early Intervention program will be used and maintained exclusively by the program. The administrator maintains an inventory and logbook of all equipment and supplies purchased. Every two years, the program inventories all equipment purchased. The DOH has a Logistics Office that conducts an inventory annually. For vehicles, a mileage book is inside the vehicle, and each use requires the logging of miles.

Invoicing Process for Supplies/Equipment under $10,000

1. Request an invoice from the vendor for items needed.
2. Submit to PC for review and approval for payment.
3. Create a PR form to attach with invoice and send to the DOH finance division; copies are made and kept with the Part C Office for their records.
4. Finance team forwards PR and invoice to Director of Health for approval.
5. Upon Directors' approval, the Finance team uploads all documents into the One Solution Data System, and a PR number is created.
6. The Department of Health, Treasury Office, Budget Office, and Procurement Office must complete their online approval of the PR number to generate a Purchase Order (PO).
7. The PO includes the vendor copy, department copy, and the acceptance copy and is picked up by the Finance Team.
8. The Finance team delivers the PO to the Part C Administrator.
9. The Part C Administrator has the vendor sign acceptance copy of PO; the acceptance copy is returned, and the vendor copy is given to the vendor. The acceptance copy is kept in the Part C records.
10. The vendor delivers goods to the Receiving Division at the Procurement Office.
11. The Part C Administrator initials the Receiving Report for all goods received.
12. The Receiving Division sends the Receiving Report to Accounts Payable (AP) for payment.

Prior Approval

All services and goods purchased for use by the Part C/Early Intervention Program require prior approval from the Part C Coordinator through internal purchase request procedures. This includes items such as laptops and copiers. It does not include Assistive Technology devices purchased for a child through the child's IFSP. Additionally, prior approval through OSEP, which may be addressed through the IDEA Part C application process, is required for the following:

1. Expenditures that have a useful life of more than a year and an acquisition cost of $5,000.00 or more.
2. Costs related to trainings and conferences that are paid for by the Part C program to support the participation of non-employees in those training activities. These expenses typically include costs such as registration fees, per diem costs, and travel allowances related to trainings and conferences, and may be used to support the participation of individuals like ICC members and parents in training activities.
3. Any budget changes or revisions that amount to 10% or more of the total grant award.
4. Construction/renovation expenditures that increase the value or useful life of a building or property.
5. Any direct expenditures for rent.

Invoicing Process for Professional Development Activities

The Part C/Early Intervention program covers expenses for professional development (PD). Typically, the PD is provided by contractors using a Purchase Order (PO). To ensure that the PD conducted is for Part C purposes, the following documentation is collected:

1. A copy of the training materials;
2. Sign-in sheets; and
3. Pre and post-tests of participants.

Travel and Transportation Policy

The Helping Hands Program follows the [American Samoa Department of Treasury Health Travel procedures.]

Fiscal Monitoring

Reports from both the SILAS data system and the One Solution data system are used to monitor all invoicing and purchase orders. The Helping Hands Part C-Early Intervention program has the following processes in place to monitor the use of Part C funds to ensure that they comply with the requirements under 34 CFR §303:

1. The Administrative Assistant tracks, on a weekly basis, the invoices, contracts, and all approvals when the funds are encumbered.
2. The Treasury Liaison reviews invoices to ensure that the costs are allowable.

3. The DOH fiscal department completes an additional check to ensure that expenses are allowable prior to payment.
4. All equipment purchased is for the exclusive use of the Part C program and is kept within the Helping Hands facility to ensure that the equipment is only used for Part C allowable activities.
5. The Program Manager/Data Manager conducts unannounced visits to observe contract providers on a quarterly basis. If there are concerns or issues identified, the unannounced visits occur more frequently. This is to ensure that the visits are occurring, as indicated on invoices, and to ensure that best practices for visits are being used.
    a. Should an issue be identified during a visit, the Part C Coordinator will issue a finding of noncompliance. This letter will require the issue to be corrected within 60 days from the date of the letter, but not longer than one year from the date of the letter. Steps to address the noncompliance may include:
        i. Additional training on correct processes
        ii. More frequent monitoring to ensure correction
        iii. Withholding funds if issue is not corrected
    b. Once the issue has been corrected, a letter stating that the finding has been corrected will be issued.

Identifying Issues
Daily, the Administrative Assistant uses a report from the One Solution system to check all information on invoices to ensure:
1. The information (contract number, dollar amount, rate, etc.) is correct;
2. The service delivery form has been entered by the provider
    a. This form includes a line for parents to sign off that the visit was completed; and
3. Any items identified that require correction (i.e., incorrect contract number, incorrect rate, etc.) are entered into the contractor's folder and corrected within the system.

Annually, the Part C program will submit a test invoice, with incorrect information, to verify that the internal control steps to ensure an invoice is valid are in place and effective. If an issue is identified, the Part C program will work with the Finance department to develop a solution.

Correction of Noncompliance
If repeated issues are discovered for a given contractor, a letter of finding of noncompliance will be issued to the contractor. This letter will require the issue to be corrected within 60 days from the date of the letter, but not longer than one year from the date of the letter. Examples of an error include:

1. Minor errors (incorrect visit date, identifying the wrong service provided, etc.) would allow up to three times for the same minor error before a finding is issued
2. A significant error (invoicing for a service that didn't occur, charging double the rate, etc.) would result in a finding being issued immediately.

Steps to address the noncompliance may include:

1. Additional training on correct processes
2. More frequent monitoring to ensure correction
3. Withholding funds if issue is not corrected

Once the issue has been corrected, a letter stating that the finding has been corrected will be issued. If after a year, the issue has not been corrected, the Helping Hands program will work with lead agency management to determine if the entity's contract should be terminated.

Payroll

Payroll sheets are automatically generated by the timekeeping system bi-weekly. Employees verify the information and sign the timesheet, then the Part C Coordinator also verifies the information and signs the timesheet to ensure that time and effort requirements are met.

Fiscal Manual Contact
Roseanne Felise
Part C Coordinator
American Samoa Department of Health
Helping Hands Part C – Early Intervention Program

Phone: 684-699-6962
roseanne.felise@helpinghands-as.org
roseanne.felise@doh.as