Gap Analysis: Fiscal, Single Line of Responsibility (SLOR)

For more information, visit <https://ectacenter.org/topics/gensup/dms-preparing.asp>

# Using this Worksheet

This worksheet is based on the [OSEP Fiscal SLOR Protocol](https://sites.ed.gov/idea/grantees/#DMS,DMS-2), and can help assess your state’s status on the five Overarching Questions included in the protocol. Use this information to identify gaps in your Fiscal system.

# Single Line of Responsibility (SLOR): Component Definition

Under [Section 633 of IDEA](https://sites.ed.gov/idea/statute-chapter-33/subchapter-iii/1433), each State must maintain and implement a statewide, comprehensive, coordinated, multidisciplinary, interagency system to provide early intervention services for infants and toddlers with disabilities and their families. [IDEA Section 635](https://sites.ed.gov/idea/statute-chapter-33/subchapter-iii/1435) describes the minimum components that must be included in the statewide system. Under [IDEA Section 635(a)(10)](https://sites.ed.gov/idea/statute-chapter-33/subchapter-iii/1435/a/10), the statewide system must include a single line of responsibility in a State lead agency (LA) designated by the Governor. This protocol’s focus is to examine how the statewide system implements fiscal elements of the single line of responsibility under IDEA Section 635(a)(10) but, also incorporates other selected requirements as described under [IDEA Section 635(a)](https://sites.ed.gov/idea/statute-chapter-33/subchapter-iii/1435/a), [Section 616](https://sites.ed.gov/idea/statute-chapter-33/subchapter-ii/1416) and [Section 642](https://sites.ed.gov/idea/statute-chapter-33/subchapter-iii/1442), and the corresponding regulatory requirements under [34 CFR §303.120](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.120), [34 CFR §§303.700–707](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-H/subject-group-ECFRe32b04708514b9c), and [Subpart F](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-F?toc=1).

# Instructions

Compile, organize, and make accessible to team members all written documents, including internal and public-facing policies and procedures, for each system assessed. Then, use the gap analysis worksheet to review each overarching question's Protocol Items and complete the following:

* Use the Systems Overview developed in **Step 3** to identify current policies, procedures, and practices related to each Protocol Item.
* Determine if what you are doing aligns with the foundational information in **Step 4**.
* Determine if what you are doing (or need to do) is described in your written procedures. Record the document and page number or section where this information can be found.
* Determine and record a status code: 1, 2, 3, or 4.
* Note anything missing or that needs modification.
* Document your key conclusions for the overarching question.

|  |  |
| --- | --- |
| Status Code | Definition |
| 1 | We are doing it correctly and it is documented. |
| 2 | We are doing it correctly, but it needs to be documented. |
| 3 | We are doing some of it, but not all of it, and documentation needs to be developed or modified. |
| 4 | We need to give this item a lot of attention. |

# Overarching Questions

**General Supervision**

1. Does the State have policies and procedures which reasonably ensure its general administration and supervision of programs and activities administered by EIS providers, including agencies, institutions, and organizations receiving assistance under IDEA Part C?

**Monitoring**

1. Does the State have mechanisms that are reasonably designed to monitor EIS providers, including agencies, institutions and organizations use of IDEA Part C funds?

**Personnel**

1. Does the State provide technical assistance, if necessary, to those EIS providers, including agencies, institutions, and organizations?

**Financial Responsibility**

1. Does the State have policies and procedures that are reasonably designed to ensure financial responsibility in accordance with IDEA Part C Use of Funds and Payor of Last Resort Requirements?

**Availability of Resources**

1. Describe how the LA ensures that resources are available for IDEA Part C services in all geographic regions within the State, consistent with [34 CFR §303.207](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-C/subject-group-ECFR362299c33e527bd/section-303.207)?

## **A.** Does the State have policies and procedures which reasonably ensure its general administration and supervision of programs and activities administered by EIS providers, including agencies, institutions, organizations, and programs receiving assistance under IDEA Part C?

* [34 CFR §303.120(a)(1) — Lead agency role in supervision, monitoring, funding, interagency coordination, and other responsibilities](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.120#p-303.120(a)(1))

### General Information

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 1 | The State must have policies and procedures for ensuring its general supervision system is reasonably designed to perform fiscal monitoring of its local EIS providers.  |  |  |  |
| 2 | The State should be able to describe its policies and procedures to ensure its general administration and supervision of programs and activities by EIS providers, including agencies, institutions, and organizations receiving IDEA Part C funds.  |  |  |  |
| 3 | The State must be able to describe the roles and responsibilities of EIS providers, including agencies, institutions, and organizations, receiving IDEA Part C Funds.  |  |  |  |
| 4 | The State must maintain an inventory of assets purchased using IDEA Part C funds consistent with State policies and procedures.  |  |  |  |

### Possible Follow-Up Questions

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| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 5 | How is the statewide system structured (what types of regional or local EIS providers and programs, vendors, etc. does the lead agency use to deliver early intervention services)?  |  |  |  |
| 6 | Are local EIS providers providing evaluations, service coordination and early intervention services?  |  |  |  |
| 7 | What entities (State level agencies or programs, local EIS providers, etc.) in the State receive Part C funds? |  |  |  |
| 8 | How many EIS providers does the State currently contract with (or otherwise arrange for services) to provide EIS services using Part C funds? |  |  |  |
| 9 | What Part C activities (provision of early intervention services, child find activities, financial responsibilities, etc.) do the EIS providers perform on behalf of the LA using Part C funds? |  |  |  |
| 10 | How does the LA provide monitoring of the procurement of goods and services by EIS providers using IDEA Part C funds? |  |  |  |
| 11 | How does the LA ensure that it obtains OSEP's prior approval for applicable local program expenditures involving Part C funds (for example, expenditures for equipment, renovation/construction/rent, and participant support costs) as required by IDEA Section 605, [34 CFR §303.225](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-C/subject-group-ECFRc5cccc8d1b15b64/section-303.225), and [2 CFR §200.439](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.439)? |  |  |  |
| 12 | How does the LA's administration and supervision differ across the different types of EIS providers, including agencies, institutions, and organizations receiving Part C funds?  |  |  |  |
| 13 | How does the LA track expenditures to budgeted amounts for its Part C grant funds, consistent with [2 CFR §200.302(b)(5)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.302#p-200.302(b)(5))? |  |  |  |
| 14 | What mechanisms (desk audits, on-site monitoring, data reporting, contractual language, etc.) does the LA use to ensure that it has general supervision and fiscal monitoring regarding those entities used by the State to carry out Part C? |  |  |  |
| 15 | If the LA does not rely on other agencies, institutions, organizations, or EIS providers to perform child find activities, how does it perform those activities directly for EIS providers? |  |  |  |
| 16 | How/where are IDEA Part C requirements reflected in the mechanisms/methods used by the LA to secure early intervention service provision? |  |  |  |

### Key Conclusions

## **B.** Does the State have mechanisms that are reasonably designed to monitor EIS providers, including agencies, institutions, and organizations use of IDEA Part C funds?

* [34 CFR §300.506 — Mediation](https://www.ecfr.gov/cgi-bin/text-idx?SID=eaa7fb6bd912a0e95a538b0db5a047f1&mc=true&node=se34.2.300_1506&rgn=div8)
* [34 CFR §303.431 — Mediation](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=7b5816d51031b6457afd799fa775e86f&mc=true&r=SECTION&n=se34.2.303_1431)
* [OSEP Memo 13-08 and Q&A on Dispute Resolution](https://sites.ed.gov/idea/files/idea/policy/speced/guid/idea/memosdcltrs/acccombinedosersdisputeresolutionqafinalmemo-7-23-13.pdf) (Questions A-23 and A-25)

### General Information

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 1 | The State must be able to provide its policies and procedures for fiscal monitoring to ensure that EIS providers are accomplishing performance goals.  |  |  |  |
| 2 | The State must retain record of its fiscal monitoring activities ensuring that EIS providers are accomplishing its performance goals.  |  |  |  |
| 3 | The State should be able to explain the roles of the agencies/offices responsible for conducting fiscal monitoring of EIS providers. |  |  |  |

### Possible Follow-Up Questions

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| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 4 | What factors (for example, risk, cycles, or other monitoring by the LA) drive the LA’s monitoring of EIS providers?1. How often (or on what basis) are those EIS providers monitored?
 |  |  |  |
| 5 | Does the LA perform a risk assessment of its EIS providers? 1. If so, what factors does the LA consider in performing its assessment of risk?
2. How is that risk assessment used to drive the LA’s monitoring activities?
3. If the LA does not perform a risk assessment, how does the LA ensure that it has established and maintained internal controls that are reasonably designed to ensure compliance with Part C requirements? [2 CFR §200.303](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.303)
 |  |  |  |
| 6 | What fiscal functions (for example, system of payments, procurement, or subcontracting) does the LA monitor through these mechanisms?  |  |  |  |
| 7 | What Part C activities (for example, provision of EI services, child find activities, or financial responsibilities) do those EIS providers perform on behalf of the LA? |  |  |  |
| 8 | How does the LA monitor the provision of early intervention services, child find activities, financial responsibilities, etc.?1. How does the LA monitor public awareness and child find activities performed by EIS providers under [34 CFR §303.301](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-D/subject-group-ECFR5c39b9622a3015f/section-303.301) and [34 CFR §303.302](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-D/subject-group-ECFR5c39b9622a3015f/section-303.302)?
2. How does the LA monitor EIS provider use of IDEA Part C funds to provide early intervention services?
3. How does the LA monitor EIS provider implementation of its system of payments and fees under [34 CFR §303.521](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-F/subject-group-ECFR2478496cc5550eb/section-303.521)?
4. How does the LA monitor early intervention service decisions related to natural environments?
5. How does the LA monitor the training and professional development activities performed by its EIS providers to meet the requirements in [34 CFR §303.118](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.118)?
 |  |  |  |
| 9 | What other Part C requirements does the LA include in its monitoring of local EIS providers (for example, consent, procedural safeguards, or prior written notice)? |  |  |  |
| 10 | What standards does the LA use in correcting fiscal noncompliance in its EIS providers? 1. What is the source of those standards?
 |  |  |  |
| 11 | How do EIS providers inform the LA of the actions they have taken to address identified noncompliance? |  |  |  |
| 12 | How does the LA inform EIS providers that sufficient action has been taken to address findings of noncompliance?1. Are standards for correction, and related reporting, different for programmatic and fiscal findings?
 |  |  |  |
| 13 | What factors does the LA consider in making annual determinations for its local EIS providers?1. What, if any, fiscal factors are considered?
 |  |  |  |

### Key Conclusions

## **C.** Does the State provide technical assistance, if necessary, to those EIS providers, including agencies, institutions, and organizations?

* [34 CFR §303.120(a)(2)(iii) — Lead agency role in supervision, monitoring, funding, interagency coordination, and other responsibilities](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.120#p-303.120(a)(2)(iii))

### General Information

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 1 | The State must have policies and procedures for documenting the time and effort of staff supported with IDEA Part C funds.  |  |  |  |
| 2 | The State must have records of personnel changes of the work performed by its employees toward IDEA Part C program objectives. |  |  |  |
| 3 | The State should be able to describe its policies and procedures for ensuring that personnel changes for worked performed by IDEA Part C funded program employees toward IDEA program objectives.  |  |  |  |
| 4 | The State maintains records for its personnel changes of the work performed by its employees toward IDEA Part C program objectives.  |  |  |  |

### Possible Follow-up Questions

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| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 5 | How does the State ensure that sufficient documentation is maintained for all personnel changes made using IDEA Part C funds? |  |  |  |
| 6 | What documentation does the State maintain to demonstrate it is monitoring, and ensuring that IDEA Part C funded staff are working consistently with grant objectives? |  |  |  |
| 7 | How are EIS provider staff trained on Part C requirements applicable to the functions that they perform? |  |  |  |
| 8 | What mechanisms (for example, teleconference, periodic in-person meetings, or webinars) does the LA use to provide training and professional development to EIS providers?1. Specifically, what fiscal training and technical assistance does the LA provide to its EIS providers?
 |  |  |  |
| 9 | How does the LA determine topics for training and professional development to its EIS providers? |  |  |  |
| 10 | What funding sources does the LA use to support technical assistance, training, and professional development activities?1. How does the LA monitor the use of Part C funds supporting training and professional development activities performed by its EIS providers to meet the requirements in [34 CFR §303.118](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.118)?
 |  |  |  |

### Key Conclusions

## **D.** Does the State have policies and procedures that are reasonably designed to ensure financial responsibility in accordance with IDEA Part C Use of Funds and Payor of Last Resort Requirements?

* [34 CFR §303.120(c) — Lead agency role in supervision, monitoring, funding, interagency coordination, and other responsibilities](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.120#p-303.120(c))

### General Information

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 1 | The State must be able to provide policies and procedures related to the preparation and review of budgets for the IDEA Part C grant program. |  |  |  |
| 2 | The State must retain documentation demonstrate that its use of IDEA Part C grant funds are reasonable, allowable, and allocable.  |  |  |  |
| 3 | The State must have policies and procedures on procurement transactions involving federal funds, demonstrating compliance with State procurement rules. |  |  |  |
| 4 | The State should be able to describe the roles and responsibilities of each agency with responsibilities for conducting procurement transactions and services involving IDEA Part C funds. |  |  |  |
| 5 | The State must retain documentation of its budgets and planning for the use of funds to administer the IDEA grant.  |  |  |  |
| 6 | The State must be able to ensure that IDEA Part C funds are obligated and liquidated in a timely manner.  |  |  |  |
| 7 | The State should have policies and procedures to track obligations and liquidations for IDEA grant awards.  |  |  |  |

### Possible Follow-up Questions

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 8 | What other state-level agencies pay for or provide Part C services? (If there are other State level agencies that pay for or provide Part C services, the State will need a method to ensure financial responsibility.) |  |  |  |
| 9 | Are there local contributions of public funding for EI services provided consistent with [34 CFR §303.225](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-C/subject-group-ECFRc5cccc8d1b15b64/section-303.225)? If so, how does the LA track those local contribution? |  |  |  |
| 10 | What agency is Medicaid housed in? (Is it a different State agency or the same LA that the Part C program is housed in?) |  |  |  |
| 11 | Through what mechanism does the State ensure financial responsibility for the provision of those Part C services provided or paid for by the LA or other State-level public agencies (for example, MOU, statute, or intra/inter-agency agreements?)1. When the LA is the only State level agency involved, what policies, procedures and processes have been implemented to ensure the resolution of disputes between different components of that agency (for example, offices or divisions)?
 |  |  |  |
| 12 | How is the LA ensuring that any provisions in the State's method related to the use of Part C funds are allowable under the cost categories described in the permissive use of funds requirements in [34 CFR §303.501](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-F/subject-group-ECFR1bcd8e3da3eb54a/section-303.501)? |  |  |  |
| 13 | How is the LA ensuring that its partner agencies are appropriately implementing any aspects of its method relating to the use of Part C funds? |  |  |  |
| 14 | Does the State’s method reference the use of funds? If so:1. Do the uses of Part C funds described in the State’s method fall under the categories of cost described under the permissive use of funds requirements?
2. How does the State implement those provisions?
 |  |  |  |
| 15 | Is the State's method consistent with the system of payments established by the LA? |  |  |  |
| 16 | If other State-level agencies provide EI services, how does the State ensure that those agencies operate consistently with the LA's system of payment? |  |  |  |
| 17 | Has the LA experienced any intra-agency and/or interagency disputes about payments for a given service, or disputes about other matters related to the State's Part C program? If so, how did the LA implement its procedures and achieve a timely resolution of that dispute?  |  |  |  |
| 18 | How does the LA ensure that early intervention services are delivered in a timely manner, if there is a delay in reimbursement from the agency or entity that has ultimate responsibility for the payment? (for example, interim payments and reimbursements)? |  |  |  |
| 19 | Have there been any instances where the LA reassigned financial responsibility to the appropriate agency following a dispute?1. If so, how did the LA make arrangements for reimbursement of any expenditures incurred by the agency originally assigned financial responsibility?
2. In the event of an interagency dispute regarding financial or other responsibilities, how did the LA ensure that no Part C services were delayed or denied as a result of the dispute?
 |  |  |  |
| 20 | How do the State’s policies pertaining to contracting or otherwise arranging for early intervention services ensure that all EIS providers meet State standards and provisions of Part C, the OMB Uniform Guidance, and [34 CFR §303.121](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-B/subject-group-ECFR8b0af1d9e085a1a/section-303.121#p-303.121(a))? |  |  |  |

### Key Conclusions

## **E.** Describe how the LA ensures that resources are available for all geographic regions within the State, consistent with 34 CFR §303.207?

* [34 CFR §303.207 — Availability of resources](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-303/subpart-C/subject-group-ECFR362299c33e527bd/section-303.207)

### General Information

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 1 | The State must ensure that regardless of region, all infants and toddlers with disabilities receive an equitable distribution of resources. |  |  |  |
| 2 | The State should have mechanisms in place to ensure all infants and toddlers in the State, regardless of income level, disability category, race, language, ethnicity, religion, or place of residence have access to equitable services. |  |  |  |

### Possible Follow-up Questions

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| --- | --- | --- | --- | --- |
| ID | Protocol Item | Evidence | Status Code | What’s Missing/Next Steps |
| 3 | Describe the LA's considerations and process for allocating State and Federal funds to EIS providers? |  |  |  |
| 4 | How does the LA ensure that resources are available for all geographic regions within the State? |  |  |  |
| 5 | If the State’s has a system of payments that includes public insurance (e.g., Medicaid), how does the State monitor its implementation?1. Are all EIS providers accessing Medicaid equally?
2. Are any programs underserved?
3. Is it equitable across EIS providers?
4. Are EIS providers accessing payor sources equally?
 |  |  |  |
| 6 | How does the State examine mechanisms to ensure that EIS providers reflect the diversity of the population served by the State? |  |  |  |
| 7 | Does the State conduct training with EIS providers in cultural competence? |  |  |  |

### Key Conclusions





This worksheet was adapted by ECTA and CADRE from the *DMS Protocols Adapted for TA Centers Use–Dispute Resolution: State Complaints*, developed by the National Center for Systemic Improvement (NCSI).

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