

- . To review a sample of the acquisition projects of the current year in order to identify problems of eligibility and thus prevent audit exceptions⁴;
- . To resolve questions concerning past audit exceptions.

D. Consultative Services

Throughout program reviews the consultants from the Division of Plans and Supplementary Centers will be available to assist the State Title II administrative, supervisory, and financial management staff in any way possible. It may be feasible to allow time for additional consultation with the State agency staff immediately preceding or following the program review. This would facilitate such activities as planning inservice programs, meeting with State committees, giving demonstrations at workshops or conferences, and visiting schools with Title II projects of special interest.

Consultative services may also be requested at other times when States need special assistance in a Title II program activity. Within the limits of budget and staff time, such professional services are available upon request and without cost to State educational agencies participating in ESEA Title II.

E. Conferences

To assist Title II administrative and supervisory personnel in the States, the Office of Education sponsors or cooperates in planning various types of conferences, national and regional. Likewise, in activities such as the revision of report forms, surveys, or administrative procedures, the Office of Education asks the assistance of State representatives.

The spirit of cooperation and shared responsibility of Federal and State offices can do much to strengthen the educational program for which Title II was designed.

⁴ The Office of Audit of the U.S. Department of Health, Education, and Welfare conducts periodic audits (annually if possible) of the Title II ESEA accounts maintained at the chief State school agency headquarters. Federal grants may also be audited by the General Accounting Office, an independent agency in the legislative branch of the Federal Government.

The auditors may question whether an item of expenditure is a proper charge against a Title II Federal grant for the particular year. One of the functions of the OE representative is to discuss such questioned expenditures with the State school agency personnel and make a preliminary determination as to whether such expenditure should be allowed. In many instances, such a determination involves the inspection of documentation which was not available at the time of the audit.

The final determination on the allowance or disallowance of questioned expenditures is made by the U.S. Commissioner of Education. The determination is based upon the State plan, correspondence between the Office of Education and the State school agency, Title II Regulations and Guidelines, and other pertinent information.