

INDIAN AFFAIRS MANUAL

- 1.1 Purpose.** This chapter establishes the Bureau of Indian Education’s (BIE) policy for identifying Local Education Agencies (LEAs)/schools that are at increased risk of fiscal and programmatic mismanagement. This policy outlines the process for conducting interdepartmental, coordinated Fiscal and Programmatic Monitoring, and High-Risk Targeted Reviews of BIE-funded schools. To support the implementation of this policy, detailed procedures are provided in the accompanying handbook, 30 IAM 19-H, K-12 Fiscal and Programmatic Monitoring Handbook.
- 1.2 Scope.** This policy applies to all BIE offices and personnel with BIE-funded school Fiscal and Programmatic oversight responsibilities.
- 1.3 Policy.** It is the policy of the BIE to ensure that all monitoring activities related to school programs and funds are conducted effectively and implemented in a cooperative and coordinated manner. BIE is responsible for providing oversight of school spending and offering technical assistance to BIE-funded schools to support strong financial management systems and comprehensive programmatic documentation.
- 1.4 Authority.**
- A. Statutes and Regulations.**
- 1) 25 U.S.C. §§ 2000 - 2021, Bureau of Indian Affairs Programs
 - 2) 25 U.S.C. § 450 et seq., Indian Self-Determination and Education Assistance Act
 - 3) 20 U.S.C. § 6301 et seq., Elementary and Secondary Education Act, as amended by Every Student Succeeds Act of 2015
 - 4) 20 U.S.C. § 1400 et seq., Individuals with Disabilities Education Act
 - 5) 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
 - 6) 25 CFR 32, Indian Education Policies
 - 7) 25 CFR 36, Minimum Academic Standards for the Basic Education of Indian Children and National Criteria for Dormitory Situations
 - 8) 25 CFR 39, The Indian School Equalization Program
 - 9) 25 CFR 900, Subpart F, Standards for Tribal or Tribal Organization Management Systems

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B. Guidance.

- 1) Standards for Internal Control in the Federal Government, Government Accountability Office (GAO), GAO-25-107721, May 2025
- 2) Secretary's Order (SO) 3334, Restructuring the Bureau of Indian Education, June 12, 2014
- 3) 5 IAM 2, Single Audits

C. Handbooks.

- 1) 30 1AM 19-H: BIE Fiscal and Programmatic Monitoring Handbook
- 2) 5 IAM 2-H, Single Audit Report Handbook

1.5 Responsibilities.

- A. Director, BIE** is responsible for providing general oversight for all BIE programs and activities, including approving and implementing this policy.
- B. Associate Deputy Director (ADD), Strategic Education Programs** is responsible for the oversight of the Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews of BIE-funded schools.
- C. Associate Deputy Directors (ADDs), Navajo, Tribally Controlled Schools, and Bureau Operated Schools** are responsible for identifying Team Members for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews based on the specific needs of each school under their respective jurisdiction. The monitoring team may include the following: One (1) Education Specialist - Special Education, One (1) Curriculum, Instruction, and Assessment Specialist, One (1) Native Language, Culture, and History Specialist, One (1) Residential Life Specialist, One (1) Student Safety Specialist, One (1) Student Behavioral Health Program Specialist, and/or One (1) School Board Specialist.
- D. Division of Performance and Accountability** is responsible for identifying Team Members for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews. The monitoring DPA will assign the following team members to each Fiscal and Programmatic Monitoring Team: One (1) Supplemental Education Program Specialist (SEP) and One (1) IDEA Specialist. The Performance Office Lead may request an additional IDEA Specialist based on the specific needs of the school being monitored.

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- E. Education Resource Centers (ERCs)** are responsible for identifying Team Members for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews. ERCs responsible for Schools selected for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews will assign, at a minimum, the following Team Members: One (1) Education Program Administrator (EPA); and/or One (1) School Improvement Specialist.
- F. School Operations Division** is responsible for identifying Team Members for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews. ERCs responsible for Schools selected for Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews will assign, at a minimum, the following Team Members: One (1) Grants Management Specialist (Tribally Controlled Schools) or One (1) Financial Analyst (Bureau Operated Schools). If needed, an additional Grants Management Specialist or Financial Analyst may be assigned to support the monitoring.
- G. Performance Office Lead (POL)** also serves as the Chief Performance Office (CPO) Auditor and leads or designates a lead for each monitoring event. The POL is responsible for managing and coordinating all monitoring activities related to K-12 Fiscal and Programmatic Monitoring and High-Risk targeted reviews, and the following: among all BIE Team Members, the school, and Tribe, if applicable. They are also responsible for:
- 1) Collecting and analyzing data to select schools for monitoring;
 - 2) Serves as the point of contact, communicating with the ADDs, BIE Team Members, the school, and Tribe, if applicable;
 - 3) Compiling and submitting monitoring reports within BIE and the school.
- H. Team Members** are subject matter experts from across the BIE who are responsible for, or support, the monitoring of specific programs during Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews. They also contribute data to the CPO to support the selection of schools for monitoring. The respective ADD or Senior Leader will select Team Members once the final list of schools has been provided.

1.6 Standards, Procedures, and Requirements.

A. Standards.

To ensure a strong fiscal and programmatic system, BIE will:

- 1) calculate and separately rank all Tribally Controlled and Bureau-Operated Schools using Risk Indicators on an annual basis;

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- 2) identify, at minimum, the following number of schools for review, annually:
 - a) One Bureau-Operated School
 - b) One Navajo Bureau-Operated School
 - c) One Navajo Tribally Controlled School
 - d) Three Tribally Controlled Schools (TCS)
- 3) schedule and conduct Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews;
- 4) identify, by position, BIE personnel (Team Members) whose participation in the Fiscal and Programmatic Monitoring and High-Risk Targeted Reviews is necessary; and
- 5) document findings, corrective actions, and identify follow-up activities for ongoing BIE-funded school technical assistance.

B. Procedures. The detailed procedures to implement this policy are provided in the accompanying handbook, 30 IAM 19-H, BIE Fiscal and Programmatic Monitoring Handbook.

Approval



06/08/2026

Tony L. Dearman
Director, Bureau of Indian Education

Date