



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 FINANCIAL AND ADMINISTRATIVE SERVICES
 PO BOX 480, JEFFERSON CITY, MO 65102-0480
Elementary and Secondary Education Act (ESEA) Finance Self-Monitoring Checklist

DISTRICT INFORMATION						
School District:	Co/Dis Code:	Form Due Date:				
Federal Programs Coordinator:	Contact Person:	Phone:				
DIRECTIONS						
1. Respond to each of the following monitoring requirements by checking the appropriate code (see below). 2. The documentation of evidence sources must be on file at the district for review. 3. For sample forms, program guidance, and other information, visit http://www.dese.mo.gov/divimprove/fedprog/financialmanagement/						
QUESTIONS: Federal Financial Management: (573) 751-2641 YES = District Compliant: A review indicates compliance. When using this code, the district must have the documentation readily available for review by Federal Programs, if requested. NO = District in not Compliant. A review indicates non-compliance. DR = District Resolving: A review indicates a compliance discrepancy. When using this code, use the comment section on the last page to explain how the district intends to resolve the discrepancy and the intended time frame for completion. N/A = Not Applicable to this district.						
TABLE OF CONTENTS						
Administrative Manual can be found on the following website http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf General Provisions must be completed by all LEAs receiving funds for the program Titles I.A, I.C, I.D, II.A, III Immigrant, III LEP, VI.B, SRSA, School Improvement (a) and SIG						
GENERAL PROVISIONS						
Regulations						
General Federal Guidance: http://dese.mo.gov/fas/GeneralFederalGuidance.html EDGAR: http://dese.mo.gov/divimprove/fedprog/financialmanagement/ OMB Circular A-87: http://dese.mo.gov/divimprove/fedprog/financialmanagement/ Regulation: Administrative Manual: http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf	Evidence Sources		Compliance			
			YES	NO	DR	N/A
1) Records Management						
a. ESEA grants are separated from other funding sources (separate accounting code for each program).	Accounting records (financial reports, ledgers, accounts) Chart of accounts/Legend					
b. ESEA expenditures can be traced back to a source document.	Requisitions, purchase orders, invoices					
c. ESEA financial records show the district spent the Federal funds within 3 days of receipt as required by the Cash Management Improvement Act (CMIA).	Review of school payments, Accounting records (financial reports, ledgers, accounts), and procurement policy					

2) Internal Controls					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. LEA staff duties between accounts receivable and accounts payable are segregated and/or double checked to ensure controls over fraud and abuse.	Job descriptions, interviews, policies and procedures.				
b. Supporting documents (purchase orders, invoices, etc) are reviewed prior to the check being issued/approved.	Interviews, policies and procedures.				
c. District has procurement policies and procedures (EDGAR CFR 80.36).	Discussion with district personnel, Accounting records (financial reports, ledgers, accounts), and procurement policy				
3) Period of Availability					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. There were no obligations/expenditures prior to the submission of a substantially approved application.	General ledger, payroll records, contracts, budget application, and purchase order report				
a. There were no obligations/expenditures after the funding/award period.	General ledger, payroll records, contracts, budget application, and purchase order report				
4) Allowable Costs/Use of Funds					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. ESEA funds are spent according to the approved plan, budget and final expenditure report (FER). LEA has accounting records to support expenditures on the FER.	Accounting records (financial reports, ledgers, accounts)				
ESEA funds are expended for allowable activities.	Accounting records (financial reports, ledgers, accounts)				
c. ESEA funds are used to supplement and not supplant non-federal funds.	Accounting records (financial reports, ledgers, accounts), Core Data, Job Descriptions				
5) Time and Effort Reporting					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. Employees who work on multiple cost objectives, including those funded through Administration Pool and are paid from ESEA funds and other funds prepare monthly time sheets to support charges to the grant as required per OMB A-87.	Payroll detail for Federal Programs. Core Data will be used as a source document.				
b. Employees who work solely on a single cost objective and are paid from ESEA funds prepare semi-annual time certifications to support charges to the grant as required per OMB A-87.	Semi-annual time certifications on file associated with payroll detail.				
c. Stipends and extra-duty pay are supported by a signed written agreement between the employee and the school district that indicates the extra work to be performed, the date(s) of performance, and the amount to be paid to the employee. In addition, the employee prepares time and effort documentation as required by OMB A-87.	Signed written agreement; monthly/hourly time sheets or time certification				
d. Job descriptions of employees paid from ESEA funds are on file.	Job descriptions on file				
e. Staff paid entirely or in part with ESEA funds are coded to an acceptable course and program code in Core Data/MOSIS.	Core Data/MOSIS reports				

6) Equipment with an acquisition cost of \$1,000 or more					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. Equipment purchases are consistent with the budget and approved by the Department.	Accounting records (financial reports, ledgers, accounts); equipment inventory records				
b. ESEA equipment records are maintained and up-to-date.	Equipment inventory records				
c. ESEA equipment records include the following:	Equipment inventory records				
(1) Description of the equipment					
(2) Serial number, model number, or other identification number					
(3) Funding source of equipment					
(4) Acquisition date and cost					
(5) Percentage of Federal participation in the cost of the equipment					
(6) Location, use and condition of the equipment					
(7) Ultimate disposition data (date of disposal and sale price)					
d. Equipment is used for its intended purpose.	Equipment inventory records; on-site physical verification				
e. Controls/safeguards are in place to prevent loss, damage or theft to ESEA equipment.	Interviews				
f. ESEA funds are used to supplement and not supplant non-federal funds.	Interviews; equipment inventory records, documentation of DESE approval regarding purged items				
g. Physical inventory of ESEA equipment is conducted and results documented in the equipment records at least once every two years.	Interviews; equipment inventory records				
7) Capital Outlay (non-equipment)					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. Capital Outlay purchases are consistent with the budget and approved by the Department.	Accounting records (financial reports, ledgers, accounts); budget application				
b. Capital Outlay is used for its intended purpose.	Accounting records (financial reports, ledgers, accounts)				
c. Capital Outlay complies with Davis-Bacon (wage requirements).	Accounting records (financial reports, ledgers, accounts)				
d. Capital Outlay expenditure followed district bidding/procurement requirements.	Accounting records (financial reports, ledgers, accounts)				

8) Other ESEA Grant Requirements					
	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. Audits; corrective action plans for findings in two most recent years have been addressed.	Accounting records (financial reports, ledgers, accounts); LEA's response to findings. DESE response to Corrective Action Plan (what actions/documentation must be provided to resolve finding)				
b. Nonpublic School Services: The LEA expends or protects sufficient project funds for equitable services to eligible nonpublic schools.	Accounting records (financial reports, ledgers, accounts); contracts				
TITLE IA: IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED					
Regulation: Administrative Manual: http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf Title I Fiscal Issues Guidance http://dese.mo.gov/divimprove/fedprog/financialmanagement/	Evidence Sources	Compliance			
		YES	NO	DR	N/A
a. LEA provides evidence each eligible building receives the allocated amount of funds indicated on Step 4 of the BOA and current building level budgets and expenditures correspond to the BOA.	ESEA Consolidated Application - BOA Step 4 and budget and expenditure report for each building				
b. Title I Targeted assistance school services are used only by participating students and according to regulations and guidelines (students identified through multiple	Teacher's class schedules, rosters, and shared lesson plans/PD records/Accounting records				
c. One Percent for Parent Involvement, if applicable. For LEAs with over \$500,000, one percent of the allocation is utilized for parent involvement activities, including promoting family literacy and parenting skills.	Accounting records (financial reports, ledgers, accounts)				
d. LEA complies with the carryover provisions of Title I. LEA has accounting records to support expenditures and obligations submitted on the 9/30 Report.	Accounting records (financial reports, ledgers, accounts)				
e. Comparability applies to all LEAs with over-lapping grade spans. (NCLB, 1120A(c)(3)) Title I Fiscal Issues Guidance, page 17	Comparability written procedures (timeline, measure & process used to determine whether schools are comparable, and how and when the LEA makes adjustments in schools that are not comparable) completed comparability report, and source documentation				