

Section I – District Information	
District Code:	
District Name:	
Contact Person:	
Contact Person Title:	
Contact Person Email Address:	
Contact Person Phone Number:	
Section II – Records/Cash Management	
The LEA has documentation on file to verify compliance with record and cash management requirements.	
a. Did the LEA track IDEA Part B federal funds separately from other funding sources in the general ledger? Explain in the comment field the method/coding used to track these expenditures separately.	<input type="checkbox"/> YES <input type="checkbox"/> NO
Comment:	
b. Did the LEA request funds on a reimbursement basis?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. If funds were not requested on a reimbursement basis, did the LEA expend IDEA Part B federal funds within 3 days of receipt?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Does the LEA follow a record retention policy that retains financial records for minimum of three years?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Section III – Internal Controls	
The LEA has adequate internal controls surrounding IDEA federal grant activity.	
a. Are LEA staff duties segregated to ensure controls over fraud and abuse?	<input type="checkbox"/> YES <input type="checkbox"/> NO
b. Does the LEA have a documented internal control plan?	<input type="checkbox"/> YES <input type="checkbox"/> NO
c. Does the LEA have a procurement policy?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Section IV – Time and Effort	
The LEA has documentation on file to verify the time and effort of staff paid with IDEA federal grant funds.	
a. Does the LEA have documentation on file to support staff that work solely on a single cost objective and are paid entirely or in part with IDEA Part B federal funds?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Does the LEA have documentation on file to support staff time that work on multiple cost objectives and are paid entirely or in part with IDEA	<input type="checkbox"/> YES <input type="checkbox"/> NO

Part B federal funds?	<input type="checkbox"/> NOT APPLICABLE
Section V – Equipment	
The LEA has documentation on file to verify compliance with equipment purchases and tracking requirements.	
a. Did the LEA purchase equipment with IDEA Part B federal funds in the past three years?	<input type="checkbox"/> YES <input type="checkbox"/> NO
b. Did equipment purchased with IDEA Part B federal funds follow the LEA's procurement policy?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Is equipment purchased with IDEA Part B federal funds maintained on an inventory?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Does the LEA conduct a physical inventory check at least every two years?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. Is equipment purchased with IDEA Part B federal funds being used for special education purposes?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
Section VI – Period of Availability	
The LEA has documentation on file to verify compliance with period of availability requirements.	
a. Did the LEA obligate IDEA Part B federal funds prior to the submission of the substantially approved application?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Section VII – Allowable Costs/ Use of Funds	
The LEA has documentation on file to verify IDEA Part B federal funds were expended in accordance with federal requirements.	
a. Were IDEA Part B federal funds expended in accordance with the approved ePeGS budget application?	<input type="checkbox"/> YES <input type="checkbox"/> NO
b. Does IDEA Part B federal expenditures recorded in the general ledger match what the LEA reported in the ePeGS FER?	<input type="checkbox"/> YES <input type="checkbox"/> NO
c. Were IDEA Part B federal expenditures in accordance with IDEA regulations?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Section VIII – Maintenance of Effort	
The LEA has documentation on file to support Maintenance of Effort requirements.	
a. Does the LEA have back-up documentation to support the amount of MOE reported in the ePeGS FER? Explain how the LEA collects the amounts to be entered as MOE in ePeGS in the comment field.	<input type="checkbox"/> YES <input type="checkbox"/> NO
Comment:	

Section IX – Proportionate Share

The LEA has documentation on file to verify compliance with proportionate share funding requirements.

a. Did the LEA have a proportionate share obligation?	<input type="checkbox"/> YES <input type="checkbox"/> NO
b. Did the LEA track proportionate share expenditures separately from other expenditures?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Did the LEA release proportionate share carry-over funds?	<input type="checkbox"/> YES <input type="checkbox"/> NO
d. If so, were current year expenditures less than the carry-over amount to justify the release?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE