



**FY13 Special Education Finance
On-Site Monitoring Checklist
2011-2012 Expenditures**

Section I – District Information		
District Name:		
District Code:		
Date of Review:		
Staff Name:		
Staff Name:		
Staff Name:		
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?	Suggested Documentation: <input type="checkbox"/> General Ledger	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Did the LEA request IDEA Part B federal funds on a reimbursement basis?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Payroll Records <input type="checkbox"/> Invoices	<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?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Payroll Records <input type="checkbox"/> Invoices	<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?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures <input type="checkbox"/> Financial Records	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
Section III – Internal Controls		
The LEA has adequate internal controls surrounding IDEA grant activity.		
a. Are LEA staff duties segregated to ensure controls over fraud and abuse?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures <input type="checkbox"/> Job Descriptions <input type="checkbox"/> Staff Interviews	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Does the LEA have a documented internal control plan?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

c. Does the LEA have a procurement policy?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Does the procurement policy have sufficient controls to ensure fair and competitive procurement?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

Section IV – Time and Effort

The LEA has documentation on file to verify the time and effort of staff paid with IDEA 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?	Suggested Documentation: <input type="checkbox"/> Semi-Annual Certifications	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Has the documentation been signed?	Suggested Documentation: <input type="checkbox"/> Semi-Annual Certifications	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Has the documentation been dated after the funding period?	Suggested Documentation: <input type="checkbox"/> Semi-Annual Certifications	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. 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 Part B federal funds?	Suggested Documentation: <input type="checkbox"/> Time and Effort Logs <input type="checkbox"/> Substitute System	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. Were stipends/extra duty work paid with IDEA Part B federal funds supported by written documentation?	Suggested Documentation: <input type="checkbox"/> Written Agreements <input type="checkbox"/> Contracts	<input type="checkbox"/> YES <input type="checkbox"/> NO <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?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Capital Outlay Approval Form <input type="checkbox"/> ePeGS Budget Application	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Did equipment purchased with IDEA Part B federal funds follow the LEA's procurement policy?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures <input type="checkbox"/> Purchase Orders <input type="checkbox"/> Invoices <input type="checkbox"/> Inventory	<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?	Suggested Documentation: <input type="checkbox"/> Inventory	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Does the inventory have all of the required components: description, serial/model number, funding source(s) and percentage(s), acquisition date, acquisition cost, location and use of equipment, condition, and disposition data?	Suggested Documentation: <input type="checkbox"/> Inventory	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. Does the LEA conduct a physical inventory check at least every two years?	Suggested Documentation: <input type="checkbox"/> Inventory <input type="checkbox"/> Policies & Procedures <input type="checkbox"/> Staff Interviews	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
f. Does the LEA have a policy to prevent against loss, damage, or theft of equipment?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
g. Did the LEA code equipment purchased with IDEA Part B federal funds to 6500 in the budget application?	Suggested Documentation: <input type="checkbox"/> ePeGS Budget Application	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
h. Is equipment purchased with IDEA Part B federal funds being used for special education purposes?	Suggested Documentation: <input type="checkbox"/> Equipment	<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?	Suggested Documentation: <input type="checkbox"/> Purchase Orders <input type="checkbox"/> Invoices	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Was the Final Expenditure Report (FER) submitted by the required due date?	Suggested Documentation: <input type="checkbox"/> FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

Section VII – Allowable Costs/ Use of Funds

The LEA has documentation on file to verify IDEA Part B funds were expended in accordance with federal requirements.

a. Were IDEA Part B federal funds expended in accordance with the approved ePeGS budget application?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS Budget Application <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
--	--	--

b. Do IDEA Part B expenditures recorded in the general ledger match what the LEA reported in the ePeGS FER?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Were IDEA Part B expenditures in accordance with IDEA regulations?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

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?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Other Supporting Documentation <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Did the LEA calculate MOE correctly?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Other Supporting Documentation <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Did the LEA take an exception to MOE?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Was the exception appropriate and reported accurately?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. Did the LEA take an adjustment to MOE?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
f. Were freed-up funds from the adjustment spent in accordance with ESEA activities?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> ePeGS FER	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

Section IX – Capital Outlay

The LEA has documentation on file to verify compliance with capital outlay purchases. Capital outlay is defined as construction, renovation, vehicles, or real estate purchases.

a. Did the LEA purchase capital outlay with IDEA Part B federal funds over the past three years?	Suggested Documentation: <input type="checkbox"/> General Ledger <input type="checkbox"/> Capital Outlay Approval Form <input type="checkbox"/> ePeGS Budget Application	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
--	---	--

b. Did the LEA obtain prior approval from the Department before purchasing the capital outlay?	Suggested Documentation: <input type="checkbox"/> Capital Outlay Approval Form <input type="checkbox"/> ePeGS Budget Application	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Is the capital outlay being utilized as indicated in the approval form?	Suggested Documentation: <input type="checkbox"/> Capital Outlay	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Did the capital outlay purchase comply with Davis-Bacon requirements (wage requirements), if applicable?	Suggested Documentation: <input type="checkbox"/> Invoices <input type="checkbox"/> Contractor Documentation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. Did the capital outlay purchase follow LEA procurement requirements?	Suggested Documentation: <input type="checkbox"/> Policies & Procedures <input type="checkbox"/> Purchase Orders <input type="checkbox"/> Invoices <input type="checkbox"/> Contracts	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE

Section X – 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?	Suggested Documentation: <input type="checkbox"/> ePeGS Budget Application	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
b. Did the LEA track proportionate share expenditures separately from other expenditures?	Suggested Documentation: <input type="checkbox"/> General Ledger	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
c. Were proportionate share expenditures prorated appropriately, if applicable?	Suggested Documentation: <input type="checkbox"/> Supporting Documentation	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
d. Did the LEA release proportionate share carry-over funds?	Suggested Documentation: <input type="checkbox"/> General Ledger	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE
e. If so, were current year expenditures less than the carry-over amount to justify the release?	Suggested Documentation: <input type="checkbox"/> General Ledger	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE