IDEA Fiscal Accountability and Assistance

Kansas State Department of Education

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Timeline

Opening Date	EVENT	Closing Date
July 1st	Beginning of Fiscal Year	NA
July 15th	Fiscal Risk Determination Levels Emailed to LEAs & Verification Window Opens	July 31st
July 31st	Risk Level Verification Window Closes	
August 15th	Fiscal File Review Self-Assessment Opens	October 31st
September 1st	IDEA VI-B Application Submission Window Opens	September 30th
October 1st	IDEA Maintenance of Effort & Excess Cost Reporting Window Opens	December 1st
June 30th	End of Fiscal Year	NA

IDEA Fiscal Risk Monitoring

Beginning in the 2013-14 fiscal year, KSDE will track LEA compliance and risk factors specific to IDEA funding using the IDEA Fiscal Risk Rubric (see below). Each of eleven compliance measures has been divided into three levels of risk; low, medium, and high. Each of these three levels has a point value that correlates to the level of risk. Low risk is zero points, medium risk is three points, and high risk is twenty points.

IDEA Fiscal Risk Rubric

Compliance Area	Low Risk	Medium Risk	High Risk	Not Applicable
Audit Reviews	The LEA has no findings or warnings.	THE LEA has one or more areas of concern related to IDEA funds. Follow-up required.	The LEA has an audit finding related to the use of IDEA funds.	
Fiscal File Review (FFR)	The FFR is submitted on time. No additional action necessary.	The FFR is submitted late, and/or additional verification, or correction is required, but LEA is determined to be compliant. *	The FFR is not submitted and/or LEA receives a determination of non-compliant.	
LEA Title VI-B Application	All parts of the application are submitted on time and approved with no revisions.	All parts of the application are submitted on time but requires revision.*	Any part of the application is late and/or disapproved.	
Excess Cost Report	LEA has timely submitted the excess cost report, and no additional action is required.	LEA submits the Excess Cost Report and any subsequent revisions on time, but revision or verification is required. *	LEA does not properly calculate excess cost and/or fails to submit the excess cost report or any subsequent revisions within the established timeframe.	State Schools, JJA, Department of Corrections.
Maintenance of Effort (MOE)	LEA has timely submitted MOE report and meets MOE in LEA application year.	LEA has timely submitted the annual MOE report, but additional KSDE assistance is required in order to identify sufficient exemptions for the LEA to meet MOE. *	LEA submits MOE report late or LEA does not meet MOE or improperly claims an exemption.	
Time and Effort (Federal)	LEA provides accurate and complete time and effort certification upon request of KSDE or as required by an A-133 audit.	Time and effort certification requires additional verification or clarification, but is found to be in compliance.	Time and effort certification does not meet OMB requirements, is incomplete, not available, or conflicts with other documentation.	
Inventory Management	Inventory of property purchased with IDEA funds is conducted at least once every two years, includes all required information, and is available upon request to KSDE.	Inventory list does not contain all required elements, or does not identify property purchased with IDEA funds.	Inventory list is incomplete, or no inventory list is available.	

* This pertains to changes, corrections, or other substantive edits that occur **after** final submission of a report.

Compliance Area	Low Risk	Medium Risk	High Risk	Not Applicable
Coordinated Early Intervening Services (CEIS)	LEA plan, budget, and report are submitted on time, and CEIS funds are only used for allowable expenditures	LEA plan, budget, or report require additional verification, but are found to be compliant. CEIS funds are only used for allowable expenditures. *	LEA does not timely submit a plan, budget, or report; and/or the plan budget or report contains inaccurate or incomplete information; and/or CEIS funds are used for unallowable expenditures.	LEA is not providing CEIS, and is not required to provide CEIS.
Private School Proportionate Share	LEA is providing services as described in PsP plan. The required amount of IDEA funds have been set aside.	LEA has identified parentally placed children in private school that are eligible for IDEA services, and has met all meeting and notification requirements, but does not expend allocated PsP federal funds to provide PsP services.	LEA does not have supporting evidence of service, or does not have evidence of expenditures, or does not have evidence of meetings held with all eligible private schools.	State Schools, JJA, Department of Corrections.
Allowable Costs	LEA has documentation of allowable expenditures.	LEA documentation is incomplete.	LEA is unable to provide documentation that expenditures are allowable.	
Consolidated IDEA Funds for ESEA Schoolwide	LEA plan, budget, and report are submitted on time and schoolwide funds are only used for allowable expenditures	LEA plan, budget, or report require additional verification. Schoolwide funds are only used for allowable expenditures.*	LEA does not timely submit a plan, budget, or report; and/or the plan budget or report contains inaccurate or incomplete information; and/or Schoolwide funds are used for unallowable expenditures.	LEA is not consolidating IDEA funds to provide Title I Schoolwide services.

* This pertains to changes, corrections, or other substantive edits that occur **after** final submission of a report.

LEAs will receive a final risk assessment level score at the conclusion of the fiscal year based on the total accumulation of points through the fiscal year.

Risk Level	Total Points by Fiscal Year	Assistance Required
Low	0-8	No additional assistance required.
Medium	9-20	Level 1 technical assistance required.
High	21-60	Level 2 technical assistance required.
Very High	61+	Level 3 technical assistance required.

Each LEA will receive an annual letter of determination based upon the risk assessment score. The LEA then has the opportunity during the verification period in which to provide KSDE with documentation that demonstrates compliance on any of the risk indicators in which the LEA was determined to be Medium or High Risk.

At the conclusion of the verification period, KSDE will contact each LEA that received a risk level determination of medium or higher, and begin implementation of the necessary technical assistance, detailed below.

Technical Assistance Levels

LEVEL 1 – Medium Risk *(9 to 20 pts)*

KSDE conducts a targeted desktop monitoring in year one to address specific risk categories, and an additional targeted desktop monitoring in year two to verify corrections have been fully implemented.

Year One *- Desktop monitoring includes:*

- *KSDE providing the LEA with a written explanation of those specific risk factors that necessitated TA;*
- *a conference call between KSDE and the LEA to address methods to achieve compliance; and*
- *the LEA providing KSDE a written explanation of how it intends to correct the identified risk factors with an implementation timeline.*
- *If the LEA fails to provide proper documentation, or if KSDE determines that the LEA has failed to adequately correct all risk factors, the LEA may be escalated to TA Level 2.*

Year Two *– Desktop monitoring includes:*

- *LEA provides documentation to evidence to KSDE that all risk categories are now in compliance; and*
- *KSDE will issue LEA a determination of compliance.*
- *If the LEA fails to provide proper documentation, or if KSDE determines that the LEA has failed to adequately correct all risk factors, the LEA may be escalated to TA Level 2.*

LEVEL 2 – High Risk *(21 to 60 pts)*

KSDE conducts a complete desktop monitoring of all fiscal elements, and an additional complete desktop monitoring in year two to verify corrections have been fully implemented.

Year One *- Desktop monitoring includes:*

- *the LEA providing evidence to document compliance with ALL risk categories;*
- *KSDE providing the LEA with a written explanation of those risk factors that require TA;*
- *a conference call between KSDE and the LEA to address methods to meet compliance; and*
- *the LEA providing KSDE a written explanation of how it intends to correct the risk factors with an implementation timeline.*
- *If the LEA fails to provide proper documentation, or if KSDE determines that the LEA has failed to adequately correct all risk factors, the LEA may be escalated to TA Level 3.*

Year Two *– Desktop monitoring includes:*

- *LEA provides documentation to evidence to KSDE that ALL risk categories are now in compliance;*
- *KSDE will issue LEA a determination of compliance.*
- *If the LEA fails to provide proper documentation, or if KSDE determines that the LEA has failed to adequately correct all risk factors, the LEA may be escalated to TA Level 3.*

LEVEL 3 – Very High Risk *(61+ pts)*

KSDE conducts an onsite visit in year one in order to review all fiscal elements. KSDE conducts a full desktop monitoring for years two and three to verify corrections have been fully implemented.

Year One *- Onsite monitoring includes:*

- *at least one onsite visit by KSDE personnel to LEA;*
- *LEA will provide evidence to document compliance with ALL risk categories;*
- *KSDE personnel may request to review additional documentation as needed;*
- *KSDE will conduct an interview with appropriate LEA staff members;*
- *Following the onsite visit, KSDE will provide the LEA with a written explanation of those risk factors that require TA; and*
- *conduct a conference call between KSDE and the LEA to address methods to meet compliance.*
- *The LEA will provide KSDE a written response that details how it intends to correct the risk factors with an implementation timeline.*

Year Two *- Desktop monitoring includes:*

- *the LEA providing evidence to document compliance or substantial progress towards compliance with ALL risk categories;*
- *KSDE providing the LEA with a written response that assess the evidence provided;*
- *a conference call between KSDE and the LEA to address progress towards compliance;*
- *the LEA providing KSDE a written explanation of how it intends to continue to correct the risk factors with an updated implementation timeline.*

Year Three *– Desktop monitoring includes:*

- *LEA provides documentation to evidence to KSDE that ALL risk categories are now in compliance;*
- *KSDE will issue LEA a determination of compliance.*

If the LEA fails to provide proper documentation, or if KSDE determines that the LEA has failed to make adequate progress towards correcting all risk factors, the LEA may be required to repeat Level 3 interventions.

Fiscal File Review: Annual Self-Assessment

Each LEA is required to complete and submit an annual IDEA fiscal file review through the http://www.sppkansas.org website. This is a comprehensive assessment of local fiscal policies and procedures specific to IDEA funds. The assessment may be completed by the special education director or a designee, but will require the assistance of district business and support staff to complete.

A complete list of the fiscal file review questions follows.

FFY 12 Fiscal File Review Questions

1. Local Education Agency

Method:
Select the LEA/COOP from the dropdown list

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
LEA	2	No

2. Name of person submitting this form:

Method:
Enter the first name followed by the last name of the individual completing this form.

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Box	3	No

3. Does the district have policies and procedures outlining how draw requests of Title VI-B IDEA funds are determined?

Method:
Review the LEA's accounting processes and procedures. Such procedures may be retained in the Business Office.

Federal Regulation: (34 CFR 300.201)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	4	No
No	4	Yes

4. Does the LEA request VI B IDEA funds on a reimbursement or projected monthly-need basis?

Method:
Review accounting processes and procedures for LEA's method of requesting federal funds.

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Reimbursement	6	No
Projected Need	5	No

5. Are policies and procedures in place to ensure requested funds are expended in a timely manner so as not to earn interest on federal funds?

Method:
Review the LEA's accounting processes and procedures. Such procedures may be retained in the business office.

Federal Regulation: (34 CFR 80.21)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	6	No
No	6	Yes

6. Does the district identify and track Title VI-B IDEA funds separately from other funds?

Method:
Review accounting records and processes to determine how federal funds are accounted separately.

Federal Regulation: (34 CFR 80.20(b)(2))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	7	No
No	7	Yes

7. Does the district have policies and procedures to ensure Title VI-B IDEA funds are used in accordance with all federal requirements of allowable costs?

Method:
Review expenditures of Title VI-B IDEA funds encumbered during the current fiscal year and determine if those expenditures are necessary, reasonable, and allocable. Additionally, refer to the SES team funding page resource, "Allowable Expenditures for IDEA VI-B and IDEA VI-B ARRA Grants."

Federal Regulation: (34 CFR 80.22)
State Law:
OMB Number: OMB Circular A-87, Appendix A, C

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	8	No
No	8	Yes

8. Does the district have written policies and procedures covering the use, management, and disposition of property acquired under Federal programs (such as Title VI-B IDEA funds)?

Method:
Review the LEA's procurement and disposition processes and procedures. Such procedures may be retained in the Business Office.

Federal Regulation: (34 CFR 80.31)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	9	No
No	9	Yes

9. Does the LEA have a system in place to track and inventory all equipment purchased with Title VI-B IDEA funds?

Method:
Select Yes or No

Federal Regulation: 34 CFR 80.32
State Law:
OMB Number: OMB Circular A-87, Appendix B, 15

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	10	No
No	10	Yes

10. Has the LEA conducted a physical inventory of the property purchased with VI-B funds within the last two years?

Method:
Review inventory control and management processes. Such procedures may be retained in the Business Office.

Federal Regulation: 34 CFR 80.32
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	11	No
No	11	Yes

11. Are semi-annual certificates maintained for employees whose activity is solely dedicated to special education and salaries are supported by Title VI-B IDEA funds?

Method:
Review personnel documentation of employees whose salaries are supported by Title VI-B funds.

Federal Regulation:
State Law:
OMB Number: OMB Circular A-87

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	12	No
No	13	Yes
NA	13	No

12. Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee?

Method:
Review the certifications of employees whose salaries are supported by Title VI-B funds.

Federal Regulation:
State Law:
OMB Number: OMB Circular A-87

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	13	No
No	13	Yes

13. Are Personnel Activity Reports or equivalent documentation maintained for employees whose activity is split between special education and non-special education activities and whose salaries or wages are supported by Title VI-B IDEA funds?

Method:
Review personnel documentation of employees whose salaries are supported by Title VI-B funds such as personnel activity records, timecards, monthly schedules, or day planners.

Federal Regulation:
State Law:
OMB Number: OMB Circular A-87

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	14	No
No	14	Yes
NA	14	No

14. Does the district have policies and procedures that meet or exceed Federal retention requirements of three years from the final expenditure report or audit resolution or other action (whichever is later) for the supporting documentation of VI-B IDEA draw requests?

Method:
Review the LEA's accounting processes and procedures. Such procedures may be retained in the Business Office.

Federal Regulation: 34 CFR 80.42(b)(1) & 34 CFR 80.42(b)(2)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	15	No
No	16	Yes

15. Is the supporting documentation readily available for review?

Method:
Select Yes or No

Federal Regulation: (34 CFR 80.42(e))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	16	No
No	16	Yes

16. Does the LEA have any charter schools that are public schools of the LEA?

Method:
Select Yes or No

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	17	No
No	18	No

17. Does the LEA provide Title VI-B IDEA funds to those charter schools on the same basis and at the same time as the other schools in the LEA?

Method:
Review the procedures for allocating and providing Title VI-B IDEA funds to charter schools.

Federal Regulation: 34 CFR 300.209(b)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	18	No
No	18	Yes

18. Was the LEA apportioned Title VI-B IDEA funds to be used for Private School children with disabilities in the current school year?

Method:
Review the current LEA allocation chart.

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	19	No
No	26	No

19. Does the LEA have policies and procedures in place which ensures the proportionate amount of Section 611 and 619 funds are used to provide special education and related services to children with disabilities parentally placed in private elementary and secondary schools located in the LEA?

Method:
Review Form 240 requests and allocated PsPs amounts against PsPs expenditure records.

Federal Regulation: 34 CFR 300.133
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	20	No
No	20	Yes

20. Does the LEA review the actual expenditures toward providing private school children with special education and related services against the Private School Proportionate Share allocation to ensure the entire Title VI-B IDEA portion was expended on such services before state and local funds are used?

Method:
Review Form 240 requests and allocated PsPs amounts against PsPs expenditure records.

Federal Regulation: (34 CFR 300.133(d))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	22	No
No	21	Yes

21. Does the LEA maintain control over all Part B funds, property, equipment, and supplies used for children who are placed in private school by their parents?

Method:
Review PsPs funds used for purchasing materials/equipment via expenditure reports or accounting logs. Locate property records, inventory lists, material reports by school.

Federal Regulation: (34 CFR 300.144(a))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	22	No
No	22	Yes

22. Has the LEA used public school personnel to provide equitable services at a private school location?

Method:
Select Yes or No

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	23	No
No	24	No

23. Were the services provided by the public school personnel necessary services not normally provided by the private school?

Method:
Review Personnel Web System reports of personnel by building #. Locate and verify services through comparison of service records, personnel reports and student IEPs or Services Plans.

Federal Regulation: (34 CFR 300.142(a))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	24	No
No	24	Yes

24. Has the LEA used private school personnel to provide equitable services?

Method:
Select Yes or No

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	25	No
No	26	No

25. Were services performed by the private school personnel outside of the regular duty hours and under the supervision of the public agency?

Method:
Review agreements teaching contracts, services records, and accounting logs regarding any private school personnel providing equitable services on behalf of the public agency. Verify that services and duty hours are outside of regular duty time and that services are under the supervision of the public agency.

Federal Regulation: (34 CFR 300.142(b))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	26	No
No	26	Yes

26. Is the LEA required to set aside 15% of IDEA funds to provide Coordinated Early Intervention Services (CEIS) due to a determination of significant disproportionality by KSDE?

Method:
Select Yes or No

Federal Regulation: 34 CFR 300.646(b)(2)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	28	No
No	27	No

27. Does the LEA voluntarily use Title VI-B IDEA funds for Coordinated Early Intervening Services (CEIS)?

Method:
Select Yes or No

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	28	No
No	32	No

28. Were CEIS funds used to develop and implement coordinated, early intervening services in accordance with 34 CFR 300.226?

Method:
Review CEIS budget against actual CEIS expenditures.

Federal Regulation: 34 CFR 300.226
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	29	No
No	29	Yes

29. Did the LEA use CEIS funds only used for allowable costs?

Method:
Review CEIS budget against actual CEIS expenditures. Additionally, refer to the CEIS section of the KIAS Fiscal Accountability resource on the SES team funding page.

Federal Regulation: 34 CFR 300.226
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	30	No
No	30	Yes

30. If the LEA aligns CEIS funds with Elementary and Secondary Education Act (ESEA) funded activities, does the LEA have processes in place to ensure the CEIS funds supplement, not supplant funds made available under ESEA?

Method:
Review CEIS budget with the budgets of the CEIS supported ESEA activities against total expenditures for the associated budgets.

Federal Regulation: 34 CFR 300.226(e)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	31	No
No	31	Yes

31. Does the LEA use CEIS funds to provide services to only students, in grade K through 12, who are not identified as needing special education and related services, but who need additional support to succeed in the general education environment?

Method:
Review CEIS expenditures and class rosters of CEIS program participants to ensure those students were not identified as needing special education and related services.

Federal Regulation: (34 CFR 300.226)
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	32	No
No	32	Yes

32. Has the LEA consolidated Title VI-B IDEA funds for Schoolwide Programs?

Method:
Select Yes or No

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	33	No
No	35	No

33. Does the LEA have a procedure to ensure that IDEA funds consolidated for Schoolwide services are proportional to the number of students with disabilities?

Method:
Select Yes or No

Federal Regulation: 34 CFR 300.206
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	35	No
No	34	Yes

34. Does the LEA review the Schoolwide actual expenditures against the calculation of the allowable amount to ensure only the allowable amount was expended?

Method:
Review the LEA's Schoolwide budget against related expenditures.

Federal Regulation: (34 CFR 300.206(a) and (b))
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Yes	35	No
No	35	Yes

35. Name of LEA fiscal administrator reviewing this form:

Method:
Please enter the First and Last name

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
Box	36	No

36. I have read and reviewed the information submitted in this IDEA fiscal compliance review worksheet.

Method:
Check the box

Federal Regulation:
State Law:
OMB Number:

Answer Choice(s)	Go To Question	Potential Noncompliance
CheckBox	Stop - Finished with Fiscal File Review	No

Fiscal File Review Self-Assessment Supplement

This supplement provides possible examples of documentation that LEAs may use to demonstrate compliance with key questions within the Fiscal File Review. Because every LEA is unique, this guidance is not intended to list all possible types of that an LEA may use. KSDE reserves the right to make a final determination of whether a particular artifact fulfills the evidentiary requirement.

Question 3: Does the district have policies and procedures outlining how draw requests of Title VI-B IDEA funds are determined?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning drawdowns? Are interested parties (business manager and special ed director) adequately communicating in regard to how VIB funds should be requested for the district?
Sample Evidence: • *Policy Document* • *Training Document*	

Question 5: Are policies and procedures in place to ensure requested funds are so as not to earn interest on federal funds? (34 CFR 80.21)

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures to prevent earning interest on federal funds drawn down on a monthly need basis?
Sample Evidence: • *Policy Document* • *Training Document* • *Compare drawdown records to expenditure documentation*	

Question 6: Does the district track and identify Title VI-B IDEA funds separately from other funds? (34 CFR 80.20(b)(2))

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Are IDEA funds assigned separate accounts/codes and tracked separately from drawdown to expenditure?
Sample Evidence: • *Policy Document* • *Training Document* • *Review LEA ledger*	

Question 7: Does the district have policies and procedures to ensure Title VI-B IDEA funds are used in accordance with all federal requirements of allowable costs? (34 CFR 80.22 & OMB Circular A-87, Appendix A, C)

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning allowable cost for VIB funds?
Sample Evidence: • *Policy Document* • *Training Document*	

Question 8: Does the district have written policies and procedures covering the use, management, and disposition of property acquired under Federal programs (such as Title VI-B IDEA funds)?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning equipment purchases with VIB (or any federal funds) funds?
Sample Evidence: • *Policy Document* • *Inventory Management Documentation* • *Property Disposition Records*	

Question 9: Does the LEA have a system in place to track and inventory all equipment purchased with Title VI-B funds? (34 CFR 80.32)

Policies/Procedures	Provider/Practice
How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand the property management process?
Sample Evidence: • *Policy Document* • *Training Document* • *Inventory Log* • *Annual (or bi-annual) Inventory Results*	

Question 11: Are semi-annual certificates maintained for employees whose activity is solely dedicated to special education and salaries are supported by Title VI-B IDEA funds? (OMB Circular A-87)

Policies/Procedures	Provider/Practice
Are standard forms or district documentation for time and effort clearly identified? Are employees adequately informed as to their assigned duties either through annually updated job descriptions and/or training? Are employees adequately trained so they understand the purpose of the time and effort documentation? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and documents for federal time and effort?
Sample Evidence: • *Employee Time Certification* • *Training Documentation*	

Question 12: Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee? (OMB Circular A-87)

Policies/Procedures	Provider/Practice
Are procedures in place to ensure the supervisor has knowledge of their employee's activity? How is this requirement relayed to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Are supervisors aware of the activities on which their employees are (and should be) working?
Sample Evidence: • *Signed Time Certification* • *Electronically Signed Time Certification*	

Question 13: Are Personnel Activity Reports or equivalent documentation maintained for employees whose activity is split between special education and another program and whose salaries or wages are supported by Title VI-B IDEA funds? (OMB Circular A-87)

Policies/Procedures	Provider/Practice
Are standard forms or district documentation for time and effort clearly identified? Are employees adequately informed as to their assigned duties either through annually updated job descriptions and/or training? Are employees adequately trained so they understand the purpose of the time and effort documentation? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and documents for federal time and effort?
Sample Evidence: • *Personnel Activity Reports*	

Question 14: Does the district have policies and procedures that meet or exceed Federal retention requirements of three years from the final expenditure report or audit resolution or other action (whichever is later) for the supporting documentation of VI-B IDEA draw requests? (34 CFR 80.42(b)(1) & 34 CFR 80.42(b)(2))

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures for retaining supporting documentation associated with VIB drawdowns?
Sample Evidence: • *Document Retention Policy* • *Federal Grant Documentation, (previous six years)* • *Related Accounting Records (previous six years)*	

Question 15: Is the supporting documentation readily available for review?

Policies/Procedures	Provider/Practice
Does the current storage system allow for immediate retrieval of such documents? Is documentation (either training guides or procedures) available for staff who may not be familiar with the system so such information can be produced in the absence of key personnel? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Are employees adequately trained in using the system?
Sample Evidence: • *Description of Records Retention Process, (including storage location)* • *Onsite examination*	

Questions 17: Does the LEA provide Title VI-B IDEA funds to those charter schools on the same basis and at the same time as the other schools in the LEA? (34 CFR 300.209(b))

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for distributing VIB funds evenly through the LEA? Do special education and related staff provide services to students with disabilities in charter schools? If such services are being provided, how is it being documented? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know and understand how to report such service performed to the district?
Sample Evidence: • *Charter Funding Policy Document* • *Charter Funds Disbursement Records* • *Agreements/Communication between LEA and Charter School Staff*	

Question 19: Describe how the LEA ensures the proportionate amount of Section 611 and 619 funds are used to provide special education and related services to children with disabilities parentally placed in private elementary and secondary schools located in the LEA? (34 CFR 300.133)

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for reconciling expenditures for privately placed students with disabilities to the allocated amount listed in the allocation chart? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? Is adequate communication established between private schools and LEA?
Sample Evidence: • *Private School Child Find Count* • *Agreement/Communication between LEA and Private School Staff* • *Documentation of Expenditures to support students with disabilities in private school*	

Question 20: Does the LEA review the actual expenditures toward providing private school children with special education and related services against the Private School Proportionate Share allocation to ensure the entire Title VI-B IDEA portion was expended on such services before state and local funds are used? (34 CFR 300.133(d))

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for reconciling expenditures for privately placed students with disabilities to the allocated amount listed in the allocation chart? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? Is adequate communication established between private schools and LEA?
Sample Evidence: • *Policy Document* • *Private School Expenditure Report* • *LEA's Federal PsP Allocation*	

Question 21: Does the LEA maintain control over all Part B funds, property, equipment, and supplies used for children who are placed in private school by their parents? (34 CFR 300.144(a))

Policies/Procedures	Provider/Practice
Are policies in place detailing the requirement for the LEA to maintain control over all Part B funds, property, equipment, and supplies used for children with disabilities who are placed in private schools? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do provides understand all Part B funds, property, equipment, and supplies used for children with disabilities who are placed in private schools must remain under the control of the LEA?
Sample Evidence: • *Policy Document* • *Private School Expenditure Report* • *Inventory Logs*	

Question 24: Were the services provided by the public school personnel necessary services not normally provided by the private school? (34 CFR 300.142(a))

Policies/Procedures	Provider/Practice
Is there an understanding, which is documented, of the services provided by the private school? How is correct implementation of this regulatory requirement monitored?	Is adequate communication established between private schools and LEA?
Sample Evidence: • *Policy Document* • *Agreement/Communication between LEA and Private School Staff*	

Question 25: Were services performed by the private school personnel outside of the regular duty hours and under the supervision of the public agency? (34 CFR 300.142(b))

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures of VIB funds supporting the salary of private school personnel providing equitable services? Are these policies and procedures shared with the private school? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Is adequate communication established between private schools and LEA?
Sample Evidence: • *Policy Document* • *Time and Effort Documentation* • *Agreement/Communication Between LEA and Private School Staff*	

Question 29: Did the LEA use CEIS funds only for allowable costs?

Policies/Procedures	Provider/Practice
Did the LEA review the guidance on appropriate CEIS expenditures? Was that guidance adequately distributed among staff? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the guidance on CEIS expenditures?
Sample Evidence: • *CEIS Budget and Narrative* • *Expenditure Report* • *Enrollment Documentation (verification that funds were not used for a student with an identified disability)*	

Question 31: Does the LEA use CEIS funds to provide services to only students, in grade K through 12, who are not identified as needing special education and related services, but who need additional support to succeed in the general education environment?

Policies/Procedures	Provider/Practice
Did the LEA review the guidance on appropriate CEIS expenditures? Was that guidance adequately distributed among staff? How is correct implementation of this regulatory requirement monitored?	Do providers understand and know and understand how to apply the guidance on CEIS expenditures?
Sample Evidence: • *CEIS Budget and Narrative* • *Expenditure Report* • *Enrollment Documentation (verification that funds were not used for a student with an identified disability)*	

Question 34: Does the LEA review the Schoolwide actual expenditures against the calculation of the allowable amount to ensure only the allowable amount was expended?

Policies/Procedures	Provider/Practice
Was the LEA aware of the requirements of the Consolidated Schoolwide Program? Did the LEA have a process to measure expenditures against the allowable limit? How is correct implementation of this regulatory requirement monitored?	Did applicable staff know and understand how to apply the process and/or guidance on the allowable limit?
Sample Evidence: • *Schoolwide Budget and Narrative (To include portions specific to IDEA Consolidation)* • *Expenditure Report* • *Enrollment Documentation (verification that IDEA funds used is proportionate to the number of students with an identified disability within a building)*	