Fiscal File Review Questions

Monday, August 06, 2012

11:15:05 AM

Below is a list of all Fiscal File Review Questions and the Method for obtaining the necessary data to answer the question. Additionally all the possible answer choices are listed. If the question yields potential noncompliance based on a given response, the Noncompliance box will say Yes.

This document is meant to serve as a guide and NOT intended for the user to complete a hard copy of this for each file.

Directions for Completion of the Integrated Accountability Fiscal File Review

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Review the Fiscal File Review Worksheet to ensure that individuals completing the file review and entering data into the electronic file review know how to record responses accurately. The method below the item to be checked gives suggestions of what to look for and where to look. All responses to identified requirements, whether a YES or a NO, must include a description of the method and records actually used to arrive at the response.
Review only the current fiscal year data.
If the identified requirement is met - mark YES
If the identified requirement is not there - mark NO
If any component of the identified requirement is missing or not met - mark NO

The timelines are as follows:
August 15, 2012 Collection application (electronic file review) available online
October 31, 2012 All file review results and district data need to be entered, application closes.

1

Section: **Identifiers and Demographics**

QUESTION: Local Education Agency

Federal Law:

OMB Number:

METHOD: Select the LEA/COOP from the dropdown list

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
LEA	No	If this is the response, Go To Question	2	No

2

Section: **Identifiers and Demographics**

QUESTION: Name of person submitting this form:

Federal Law:

OMB Number:

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

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	3	No

3

Section:	Cash Management
QUESTION:	Does the district have policies and procedures outlining how draw requests of Title VI-B IDEA funds are determined?
Federal Law:	
OMB Number:	
METHOD:	Review the LEA's accounting processes and procedures. Such procedures may be retained in the Business Office.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	4	No
No	Yes	If this is the response, Go To Question	4	No

4

Section:	Cash Management
QUESTION:	Does the LEA request VI B IDEA funds on a reimbursement or projected monthly-need basis?
Federal Law:	
OMB Number:	
METHOD:	Review accounting processes and procedures for LEA's method of requesting federal funds.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Reimbursement	No	If this is the response, Go To Question	6	No
Projected Need	No	If this is the response, Go To Question	5	No

5

Section:	Cash Management
QUESTION:	Are policies and procedures in place to ensure requested funds are expended within 30 days so as not to earn interest on federal funds?
Federal Law:	(34 CFR 80.21)
OMB Number:	
METHOD:	Review the LEA's accounting processes and procedures. Such procedures may be retained in the Business Office.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	6	No
No	Yes	If this is the response, Go To Question	6	No

6

Section:	**Federal Funds**
QUESTION:	Describe how the district identifies and tracks Title VI-B IDEA funds separately from other funds?
Federal Law:	(34 CFR 80.20(b)(2))
OMB Number:	
METHOD:	Review accounting records and processes to determine how federal funds are accounted separately.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	7	No

7

Section:	**Federal Funds**
QUESTION:	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?
Federal Law:	34 CFR 80.22
OMB Number:	OMB Circular A-87, Appendix A, C
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."

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	8	No
No	Yes	If this is the response, Go To Question	8	No

8

Section:	**Federal Funds**
QUESTION:	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)?
Federal Law:	
OMB Number:	
METHOD:	Review the LEA's procurement and disposition processes and procedures. Such procedures may be retained in the Business Office.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	9	No
No	Yes	If this is the response, Go To Question	9	No

9

Section:	**Federal Funds**
QUESTION:	Has the LEA purchased equipment with Title VI-B IDEA funds in the prior school year?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	10	No
No	No	If this is the response, Go To Question	11	No

10

Section:	**Federal Funds**
QUESTION:	Describe the system the LEA has in place to track and inventory all equipment purchased with Title VI-B IDEA funds?
Federal Law:	34 CFR 80.32
OMB Number:	OMB Circular A-87, Appendix B, 15
METHOD:	Review inventory control and management processes. Such procedures may be retained in the Business Office.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	11	No

11

Section:	**Federal Funds: Time and Effort**
QUESTION:	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?
Federal Law:	
OMB Number:	OMB Circular A-87
METHOD:	Review personnel documentation of employees whose salaries are supported by Title VI-B funds.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	12	No
No	Yes	If this is the response, Go To Question	13	No

12

Section:	**Federal Funds: Time and Effort**
QUESTION:	Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee?
Federal Law:	
OMB Number:	OMB Circular A-87
METHOD:	Review the certifications of employees whose salaries are supported by Title VI-B funds.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	13	No
No	Yes	If this is the response, Go To Question	13	No

13

Section:	**Federal Funds: Time and Effort**
QUESTION:	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?
Federal Law:	
OMB Number:	OMB Circular A-87
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.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	14	No
No	Yes	If this is the response, Go To Question	14	No
NA	No	If this is the response, Go To Question	14	No

14

Section:	**Document Retention**
QUESTION:	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?
Federal Law:	34 CFR 80.42(b)(1) & 34 CFR 80.42(b)(2)
OMB Number:	
METHOD:	Review the LEA's accounting processes and procedures. Such procedures may be retained in the Business Office.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	15	No
No	Yes	If this is the response, Go To Question	16	No

15

Section:	**Document Retention**
QUESTION:	Is the supporting documentation readily available for review?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	16	No
No	Yes	If this is the response, Go To Question	16	No

16

Section:	**Charter Schools**
QUESTION:	Does the LEA have any charter schools that are public schools of the LEA?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	17	No
No	No	If this is the response, Go To Question	18	No

17

Section:	**Charter Schools**
QUESTION:	Describe how the LEA provides 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?
Federal Law:	34 CFR 300.209(b)
OMB Number:	
METHOD:	Review the procedures for allocating and providing Title VI-B IDEA funds to charter schools.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	18	No

18

Section:	**Private School Proportionate Share**
QUESTION:	Was the LEA apportioned Title VI-B IDEA funds to be used for Private School children with disabilities in the 12-13 school year?
Federal Law:	
OMB Number:	
METHOD:	Review the current LEA allocation chart.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed

Yes	No	If this is the response, Go To Question	19	No
No	No	If this is the response, Go To Question	27	No

19

Section:	**Private School Proportionate Share**
QUESTION:	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?
Federal Law:	34 CFR 300.133
OMB Number:	
METHOD:	Review Form 240 requests and allocated PsPs amounts against PsPs expenditure records.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	20	No

20

Section:	**Private School Proportionate Share**
QUESTION:	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?
Federal Law:	34 CFR 300.133(d)
OMB Number:	
METHOD:	Review Form 240 requests and allocated PsPs amounts against PsPs expenditure records.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	22	No
No	Yes	If this is the response, Go To Question	21	No

21

Section:	**Private School Proportionate Share**
QUESTION:	How does the district ensure state and local funds supplement, not supplant, the proportionate amount of federal funds required to be expended for children with disabilities parentally placed in private schools?
Federal Law:	
OMB Number:	
METHOD:	Review Form 240 requests and allocated PsPs amounts against PsPs expenditure records.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	22	No

22

Section:	Private School Proportionate Share
QUESTION:	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?
Federal Law:	34 CFR 300.144(a)
OMB Number:	
METHOD:	Review PsPs funds used for purchasing materials/equipment via expenditure reports or accounting logs. Locate property records, inventory lists, material reports by school.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	23	No
No	Yes	If this is the response, Go To Question	23	No

23

Section:	Private School Proportionate Share
QUESTION:	Has the LEA used public school personnel to provide equitable services at a private school location?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	24	No
No	No	If this is the response, Go To Question	25	No

24

Section:	Private School Proportionate Share
QUESTION:	Were the services provided by the public school personnel necessary services not normally provided by the private school?
Federal Law:	(34 CFR 300.142(a))
OMB Number:	
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.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	25	No
No	No	If this is the response, Go To Question	25	No

25

Section:	**Private School Proportionate Share**
QUESTION:	Has the LEA used private school personnel to provide equitable services?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	26	No
No	No	If this is the response, Go To Question	27	No

26

Section:	**Private School Proportionate Share**
QUESTION:	Were services performed by the private school personnel outside of the regular duty hours and under the supervision of the public agency?
Federal Law:	(34 CFR 300.142(b))
OMB Number:	
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.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	27	No
No	Yes	If this is the response, Go To Question	27	No

27

Section:	**Coordinated Early Intervening Services**
QUESTION:	Has the LEA been determined to have significant disproportionality? Please note, KSDE would directly notify an LEA if significant disproportionality were determined which would require the LEA to set aside the full 15% for CEIS.
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	29	No
No	No	If this is the response, Go To Question	28	No

28

Section:	Coordinated Early Intervening Services
QUESTION:	Does the LEA voluntarily use Title VI-B IDEA funds for Coordinated Early Intervening Services (CEIS)?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	30	No
No	No	If this is the response, Go To Question	34	No

29

Section:	Coordinated Early Intervening Services
QUESTION:	Did the LEA reserve and use the required 15% of its total Part B 611 and 619 funds allocation for comprehensive CEIS?
Federal Law:	34 CFR 300.646(b)(2)
OMB Number:	
METHOD:	Verify budgeted and/or actual expenditures reported against accounting logs.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	30	No
No	Yes	If this is the response, Go To Question	30	No

30

Section:	Coordinated Early Intervening Services
QUESTION:	Were CEIS funds used to implement core instruction or fund universal screening?
Federal Law:	
OMB Number:	
METHOD:	Review CEIS budget against actual CEIS expenditures.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	Yes	If this is the response, Go To Question	31	No
No	No	If this is the response, Go To Question	31	No

31

Section:	**Coordinated Early Intervening Services**
QUESTION:	Describe how the LEA ensures CEIS funds are only used for allowable costs?
Federal Law:	
OMB Number:	
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.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	32	No

32

Section:	**Coordinated Early Intervening Services**
QUESTION:	If the LEA aligns CEIS funds with Elementary and Secondary Education Act (ESEA) funded activities, how does the LEA ensure the CEIS funds supplement, not supplant funds made available under ESEA?
Federal Law:	34 CFR 300.226(e)
OMB Number:	
METHOD:	Review CEIS budget with the budgets of the CEIS supported ESEA activities against total expenditures for the associated budgets.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	33	No

33

Section:	**Coordinated Early Intervening Services**
QUESTION:	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?
Federal Law:	34 CFR 300.226
OMB Number:	
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.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	34	No
No	Yes	If this is the response, Go To Question	34	No

34

Section:	**Consolidated Schoolwide Programs**
QUESTION:	Has the LEA consolidated Title VI-B IDEA funds for Schoolwide Programs?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	35	No
No	No	If this is the response, Go To Question	37	No

35

Section:	**Consolidated Schoolwide Programs**
QUESTION:	Does the LEA review the Schoolwide actual expenditures against the calculation of the allowable amount to ensure only the allowable amount was expended?
Federal Law:	
OMB Number:	
METHOD:	Select Yes or No

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Yes	No	If this is the response, Go To Question	37	No
No	Yes	If this is the response, Go To Question	36	No

36

Section:	**Consolidated Schoolwide Programs**
QUESTION:	Describe the process used to ensure Schoolwide expenditures do not surpass the allowable amount.
Federal Law:	
OMB Number:	
METHOD:	Review the LEA's Schoolwide budget against related expenditures.

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	37	No

37

Section:	**Excess Cost Worksheet**
QUESTION:	Did the LEA complete and submit the Excess Cost Worksheet to KSDE by June 30th, 2012?
Federal Law:	
OMB Number:	
METHOD:	

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed

Yes	No	If this is the response, Go To Question	38	No
No	No	If this is the response, Go To Question	38	No

38

Section:	**Identifiers and Demographics**
QUESTION:	Name of LEA fiscal administrator reviewing this form:
Federal Law:	
OMB Number:	
METHOD:	Please enter the First and Last name

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
Box	No	If this is the response, Go To Question	39	No

39

Section:	**Identifiers and Demographics**
QUESTION:	I have read and reviewed the information submitted in this IDEA fiscal compliance review worksheet.
Federal Law:	
OMB Number:	
METHOD:	Check the box

Answer Choices:	Noncompliance?		Next Question	Statement/method of documentation needed
CheckBox	No	If this is the response, Go To Question	Stop - Finished with Fiscal File Review	No