



Special Education Services and Supports

FY 2024 IDEA Fiscal GNETS Monitoring Checklist

Indicator	Documentation Provided by District
<p>4.1 – Internal Controls/Expenditures</p> <p>4.1 – Internal Controls/Expenditures continued</p>	<p>Evidence shall include:</p> <ul style="list-style-type: none"> A. Internal Controls <ul style="list-style-type: none"> 1. Written Allowability Procedures 2. Segregation of Duties 3. Written Procurement Procedures 4. Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients 5. Written Conflict of Interest Policy 6. Written Compensation Policies (Time & Effort to include salaries, substitutes, and stipends) 7. Written Travel Policy B. Evidence may include other recommended procedures not required in writing <ul style="list-style-type: none"> 1. Procedures to support suspension and debarment is checked prior to making purchase above \$25,000 threshold (across programs) from a single vendor C. FY23 and FY24 Payroll History Report by Account code & Detail Expenditure Reports for each federal grant D. Copies of selected purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement E. Copy of FY23 and FY24 Time and Effort Records F. Evidence of prior approval for capital expenses using federal funds G. Copies of single audit reports for last two years available H. QBE Allotment Sheet (if part of director’s salary is paid with IDEA funds) I. Copy of FY23 completion report and FY23 general ledger for each federal grant J. Copy of time-stamped documentation verifying vendors against suspension and debarment database
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4.2 – Inventory	<p>Evidence shall include:</p> <ul style="list-style-type: none"> A. Written Equipment Management Procedures B. Purchase orders documenting purchases of equipment with federal funds. C. Inventory records with all required components D. Records/logs of dates that physical inventories were conducted at LEA and schools with date, and signatures of person conducting inventory. E. Evidence of prior approval from GaDOE of equipment purchases of \$5,000 or more per unit
Indicator	Documentation Provided by District
4.3 – Cash Management	<p>Evidence shall include:</p> <ul style="list-style-type: none"> A. Written Cash Management Procedures B. Copies of selected FY23 and FY24 DE0147s with supporting accounting records C. Evidence that LEA reconciles drawdown request as needed and maintains supporting documentation