



Special Education Services and Supports

FY 2020 IDEA Fiscal Monitoring Checklist GNETS

Indicator	Documentation Provided by District
1.1 – LEA Monitoring of Schools and Programs	a. LEA Special Education Manual
Indicator	Documentation Provided by District
5.1 – Internal Controls/Expenditures	<p>Internal Controls</p> <ul style="list-style-type: none"> a. Written Allowability Procedures b. Segregation of Duties c. Written Procurement Procedures d. Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients e. Written Compensation and Leave Policies (to include Time and Effort) f. Written Conflict of Interest Policy g. Written Travel Policy h. Written Stipend Policy i. Evidence of suspension and debarment verification for all contracted employees paid using IDEA funds <p>Expenditures</p> <ul style="list-style-type: none"> j. FY19 and FY20 Payroll & Expenditure Detail Reports k. Copy of purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement l. FY19 and FY20 Time and Effort Records m. Evidence of prior approval for capital expenses using federal funds n. QBE Allotment Sheet o. Copy of A-133 audit reports for two years p. Copy of signed and time stamped documentation verifying vendors against suspension and debarment database
5.1 – Internal Controls/Expenditures continued	
5.2 – Inventory	<p>Inventory Internal Controls</p> <ul style="list-style-type: none"> a. Written Equipment Management Procedures <p>Inventory Management</p> <ul style="list-style-type: none"> b. Purchase orders documenting purchases of equipment with federal funds. c. Inventory records with all required components (see Rubric, p. 13) d. Records/logs of dates that physical inventories were conducted at LEA and schools with date, and signatures of person conducting inventory. e. Written Equipment Disposition Policy f. Evidence of prior approval from GaDOE of equipment purchases of \$5,000 or more per unit g. Detailed expenditure reports
Indicator	Documentation Provided by District
5.3 – Cash Management	<ul style="list-style-type: none"> a. Written Cash Management Procedures a. Copies of all FY20 DE0147s with supporting accounting records (FY19 DE0147s for districts monitored prior to Jan. 1, 2020)
Indicator	Documentation Provided by District

*This checklist is **only** for IDEA Fiscal monitoring purposes.