



Special Education Services and Supports

FY 2020 IDEA Fiscal Monitoring Checklist

Indicator	Documentation Provided by District
1.1 – LEA Monitoring of Schools and Programs	A. LEA Special Education Manual
Indicator	Documentation Provided by District
2.1 – Comprehensive LEA Improvement Plan (CLIP)	A. Evidence of approved CLIP B. Upload of required CLIP elements to the Consolidated Application
Indicator	Documentation Provided by District
3.2 – Services to Eligible Private School Children	A. Written procedures B. Evidence <ol style="list-style-type: none"> 1. Met requirements of consultation, written affirmation, and evaluation of program. 2. Consultation has occurred between LEA and eligible private and home school stakeholders. 3. The written affirmation from private school and/or home school representatives and/or other communication evidence (ex. email, mail confirmations) 4. Detailed expenditure reports for Proportionate Share 5. Contract and Time logs for contracted service providers 6. Evidence that the LEA regularly supervises the provision of IDEA services to private and home school children 7. Copies of service plans, if applicable 8. Child Find activities to private schools and home schools (SLDS Homeschool Reports) 9. Evidence that each participating private school is non-profit
Indicator	Documentation Provided by District
4.1 – Maintenance of Effort (MOE)	Maintenance of Effort evidence shall include: <ol style="list-style-type: none"> 1. If LEA meets: <ol style="list-style-type: none"> a) Fund 100 expenditure reports for FY19 program codes 2011 and 2081 to substantiate reported MOE amounts. 2. If LEA does not meet (in addition to the above): <ol style="list-style-type: none"> a) Exception requirement forms with supporting evidence verifying expenditures (usually this is expenditure report) maintained by LEA for LEAs that did not meet b) Adjustment forms, if applicable, with supporting evidence verifying expenditures maintained by LEA
Indicator	Documentation Provided by District
5.1 – Internal Controls/Expenditures	Evidence shall include: <ol style="list-style-type: none"> A. Internal Controls <ol style="list-style-type: none"> 1. Written Allowability Procedures 2. Segregation of Duties 3. Written Procurement Procedures

5.1 – Internal Controls/Expenditures continued	<ol style="list-style-type: none"> 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 Stipend Policy 8. Written Travel Policy <p>B. Evidence may include other recommended procedures not required in writing</p> <ol style="list-style-type: none"> 1. Procedures to support suspension and debarment is checked prior to making purchase above \$25,000 threshold from a single vendor <p>C. FY19 and FY20 Payroll History and Expenditure Detail Reports</p> <p>D. Copy of purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement</p> <p>E. Copy of FY19 and FY20 Time and Effort Records</p> <p>F. Evidence of prior approval for capital expenses using federal funds</p> <p>G. Copy of single audit reports for last two years available</p> <p>H. QBE Allotment Sheet (if part of director’s salary is paid with IDEA funds)</p> <p>I. Copy of FY19 completion report and FY19 general ledger for each federal program</p> <p>J. Copy of time stamped documentation verifying vendors against suspension and debarment database</p>
Indicator	Documentation Provided by District
5.2 – Inventory	<p>Evidence shall include:</p> <ol style="list-style-type: none"> A. Written Equipment Management Procedures B. Purchase orders documenting purchases of equipment with federal funds. C. Inventory records with <u>all required components</u>. 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
5.3 – Cash Management	<p>Evidence shall include:</p> <ol style="list-style-type: none"> A. Written Cash Management Procedures B. Copies of all FY19 and FY20 DE0147s with supporting accounting records C. Evidence that LEA reconciles drawdown request as needed and maintains supporting documentation
Indicator	Documentation Provided by District
20.1 – CCEIS	<p>Evidence shall include:</p> <ol style="list-style-type: none"> 1. Detailed CCEIS expenditure reports for FY19 and FY20, if applicable
Indicator	Documentation Provided by District
20.2 – High Cost Grant	<p>Evidence Shall Include:</p> <ol style="list-style-type: none"> 1. Detailed expenditure reports high cost students for FY19 2. Medicaid reimbursement account expenditures, if applicable 3. Student Eligibility Reports and Individualized Education Plans 4. Evidence of High Cost expenditures (e.g. receipts, invoices)
Indicator	Documentation Provided by District
20.3 – Excess Cost	<p>Evidence shall include:</p> <ol style="list-style-type: none"> 1. Evidence of timely Excess Cost submission for FY19 or FY20 2. Evidence the LEA met the Excess Cost requirement for FY19 or FY20 (consult with Budget Specialist) 3. Evidence for “other special education expenses”. 4. Evidence for student enrollment
Indicator	Documentation Provided by District

20.4 – Parent Mentor Partnership Grant	<p>Evidence shall include:</p> <ol style="list-style-type: none"> 1. FY20 Detailed expenditure reports, logs, invoices, or any other detailed documentation for matching services of \$12,500 (may include salary, travel/conference costs, professional development, other in-kind contributions).
22 – Consolidation of Funds	<p>Evidence shall include:</p> <ol style="list-style-type: none"> A. Excess Cost Calculation Portal showing that IDEA funds are reported as federal funds. B. Schoolwide Program IDEA Formula is used at each participating school. (IDEA expenditure total consolidated in each school.) C. Evidence for student IEP services may be teacher schedules, student schedules, FTE reporting, or any other supporting documentation.