Special Education Services and Supports

FY 2023 IDEA GNETS Fiscal Monitoring Checklist

Indicator	Documentation Provided by District
5.1 – Internal Controls/Expenditures 5.1 – Internal Controls/Expenditures continued	Evidence shall include: A. Internal Controls 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 1. Procedures to support suspension and debarment is checked prior to making purchase above $25,000 threshold (across programs) from a single vendor C. FY21 and FY22 Payroll History Report by Account code & Detail Expenditure Reports for each federal grant D. Copy of purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement E. Copy of FY21 and FY22 Time and Effort Records F. Evidence of prior approval for capital expenses using federal funds G. Copy 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 FY21 completion report and FY21 general ledger for each federal program J. Copy of time stamped documentation verifying vendors against suspension and debarment database
Indicator	**Documentation Provided by District**
5.2 – Inventory	Evidence shall include: 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**
5.3 – Cash Management	Evidence shall include: A. Written Cash Management Procedures B. Copies of all FY21 and FY22 DE0147s **with supporting accounting records** C. Evidence that LEA reconciles drawdown request as needed and maintains supporting documentation