



## Special Education Services and Supports

### FY 2024 IDEA Fiscal Monitoring Checklist

Indicator	Documentation Provided by District
1.1 – LEA Monitoring of Schools and Programs	A. LEA procedures for monitoring requirements of IDEA, implementation of school-wide plan and intent and purpose ( <b>Consolidation only</b> )
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"> <li>1. Met requirements of consultation, written affirmation, and evaluation of program</li> <li>2. Consultation has occurred between LEA and eligible private and home school stakeholders.</li> <li>3. The written affirmation from private school and/or home school representatives and/or other communication evidence (ex. email, mail confirmations)</li> <li>4. Detailed expenditure reports for Proportionate Share</li> <li>5. Contract and Time logs for contracted service providers</li> <li>6. Evidence that the LEA regularly supervises the provision of IDEA services to private and home school children</li> <li>7. Copies of service plans, if applicable</li> <li>8. Child Find activities to private schools and home schools (SLDS Homeschool Reports)</li> <li>9. Evidence that each participating private school is non-profit</li> </ol>
Indicator	Documentation Provided by District
4.1 – Internal Controls/Expenditures	Evidence shall include: <ol style="list-style-type: none"> <li>A. Internal Controls               <ol style="list-style-type: none"> <li>1. Written Allowability Procedures</li> <li>2. Segregation of Duties</li> <li>3. Written Procurement Procedures</li> <li>4. Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients</li> <li>5. Written Conflict of Interest Policy</li> <li>6. Written Compensation Policies (Time &amp; Effort to include salaries, substitutes, and stipends)</li> <li>7. Written Travel Policy</li> </ol> </li> </ol>

4.1 – Internal Controls/Expenditures continued	<ul style="list-style-type: none"> <li>B. Evidence may include other recommended procedures not required in writing <ul style="list-style-type: none"> <li>1. Procedures to support suspension and debarment is checked prior to making purchase above \$25,000 threshold (across programs) from a single vendor</li> </ul> </li> <li>C. FY23 and FY24 Payroll History Report by Account code &amp; Detail Expenditure Reports for each federal grant</li> <li>D. Copies of <b>selected</b> purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement</li> <li>E. Copy of FY23 and FY24 Time and Effort Records</li> <li>F. Evidence of prior approval for capital expenses using federal funds</li> <li>G. Copies of single audit reports for last two years available</li> <li>H. QBE Allotment Sheet (if part of director’s salary is paid with IDEA funds)</li> <li>I. Copy of FY23 completion report and FY23 general ledger for each federal grant</li> <li>J. Copy of time-stamped documentation verifying vendors against suspension and debarment database</li> </ul>
Indicator	Documentation Provided by District
4.2 – Inventory	<p>Evidence shall include:</p> <ul style="list-style-type: none"> <li>A. Written Equipment Management Procedures</li> <li>B. Purchase orders documenting purchases of equipment with federal funds.</li> <li>C. Inventory records with <b>all required components</b></li> <li>D. Records/logs of dates that physical inventories were conducted at LEA and schools with date, and signatures of person conducting inventory.</li> <li>E. Evidence of prior approval from GaDOE of equipment purchases of \$5,000 or more per unit</li> </ul>
Indicator	Documentation Provided by District
4.3 – Cash Management	<p>Evidence shall include:</p> <ul style="list-style-type: none"> <li>A. Written Cash Management Procedures</li> <li>B. Copies of <b>selected</b> FY23 and FY24 DE0147s <b>with supporting accounting records</b></li> <li>C. Evidence that LEA reconciles drawdown requests as needed and maintains supporting documentation</li> </ul>
Indicator	Documentation Provided by District
18.1 – Maintenance of Effort	<p>Maintenance of Effort evidence shall include:</p> <ul style="list-style-type: none"> <li>1. If LEA <i>meets</i>: <ul style="list-style-type: none"> <li>a) Fund 100 expenditure reports for FY23 program codes 2011 and 2081 to substantiate reported MOE amounts.</li> </ul> </li> <li>2. If LEA <i>does not meet</i>, in addition to the above: <ul style="list-style-type: none"> <li>a) MOE Eligibility Form</li> <li>b) Exception requirement form with supporting evidence verifying expenditures (usually an expenditure report) maintained by LEA for LEAs that did not meet</li> <li>c) Adjustment forms, if applicable, with supporting evidence verifying expenditures maintained by LEA</li> </ul> </li> </ul>
Indicator	Documentation Provided by District
18.2 – Excess Cost	<p>Evidence shall include:</p> <ul style="list-style-type: none"> <li>1. Evidence of timely Excess Cost submission (CFM through January 2024)</li> <li>2. Evidence the LEA met the Excess Cost requirement (CFM after January 2024)</li> <li>3. Evidence for “other special education expenses”</li> <li>4. Evidence for student enrollment</li> </ul>

<b>Indicator</b>	<b>Documentation Provided by District</b>
18.3 -- CCEIS	Evidence shall include: <ol style="list-style-type: none"> <li>1. Detailed CCEIS expenditure reports for FY23 and FY24 if applicable</li> </ol>
<b>Indicator</b>	<b>Documentation Provided by District</b>
18.4 – High-Cost Grant	Evidence Shall Include: <ol style="list-style-type: none"> <li>1. Detailed expenditure reports for high-cost students</li> <li>2. Medicaid reimbursement account expenditures, if applicable</li> <li>3. Student Eligibility Reports and Individualized Education Plans</li> <li>4. Evidence of High Cost expenditures (e.g. receipts, invoices)</li> </ol>
<b>Indicator</b>	<b>Documentation Provided by District</b>
18.5 – Parent Mentor Partnership Grant	Evidence shall include: <ol style="list-style-type: none"> <li>1. 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).</li> </ol>

<b>Indicator</b>	<b>Documentation Provided by District</b>
20 – Consolidation of Funds	Evidence shall include: <ol style="list-style-type: none"> <li>A. Excess Cost Calculation Portal showing that IDEA funds are reported as federal funds.</li> <li>B. Schoolwide Program IDEA Formula is used at each participating school. (IDEA expenditure total consolidated in each school.)</li> <li>C. Evidence for student IEP services may be teacher schedules, student schedules, FTE reporting, or any other supporting documentation.</li> </ol>