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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | 1. **LEA MONITORING OF SCHOOLS AND PROGRAMS** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | The LEA conducts monitoring of its programs for both implementation and effectiveness of funded strategies/activities at the LEA, school and program levels to ensure compliance with Uniform Grant Guidance and Federal program requirements. (Title I, Part A; School Improvement 1003(a); School Improvement 1003(g) (SIG); Title I, Part C; Title I, Part, D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A--McKinney-Vento Act; and IDEA).  [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec 1114(b)(3); Sec 1304; Sec. 1306; Sec. 9304; Sec. 2104(a)(1); [2 CFR Sec. 200.301, 200.328, 200.330, 200.26(c); 34 CFR Sec. 300](https://gov.ecfr.io/cgi-bin/text-idx?SID=13d9af47c48f93719bc2f395927f4429&mc=true&tpl=/ecfrbrowse/Title34/34tab_02.tpl); [McKinney Vento Sec. 722(c)(3)(E)](https://www2.ed.gov/policy/elsec/leg/esea02/pg116.html)  [Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments (2016)](https://www2.ed.gov/policy/elsec/leg/essa/guidanceuseseinvestment.pdf)  Evidence that the LEA is implementing its FY20 LEA Equity Action Plan for the two equity gaps and each corresponding equity intervention selected for improvement.  ESEA: Sec. 1111(g)(1)(B), 1112(b)(2), 2101(d)(2)(E), Georgia EAEE | 1. **Written procedures** describing the process the LEA uses to monitor the Title I program and its implementation at the district and schools, which include: | |  | | |
|  | * Steps the LEA uses to monitor and provide technical assistance throughout the fiscal year. (checking budgets, reviewing documentation/ data, meeting with schools, providing technical assistance, ensuring implementation of previous CAP). |
|  | * Position(s) responsible for the implementation of the grant and monitoring all aspects/ requirements. |
|  | * Frequency of monitoring (timeline). |
|  | * List of documentation that will be maintained to verify the Title I program has been monitored. (what the LEA plans to collect for documentation showing the school/district programs are being monitored). |
|  | * How will the LEA identify needed corrective actions at the schools (and district). |
|  | * How will the LEA provide follow-up/verification of corrective actions at schools and district (identified by the LEA) review of applicable federal program budgets (development). * Verify how the LEA will follow up with corrective actions found while monitoring their schools, including a review/ revision of their budgets if needed to solve the problems. Including any budget changes that might be needed. |
|  | * Description of the process the LEA uses to identify high-risk schools within the district. (High Risk – Schools possibly needing additional assistance either TA or financial to meet the needs of students; not necessarily TSI or CSI schools; Clarification: Does the LEA assign points, provide more TA – Describe how the district determines High Risk schools. |
| 1. Evidence of Monitoring Implementation   Evidence **may** include: | |  | | |
|  | 1. Data collection instruments used to monitor the implementation of all federally funded activities/strategies and budgets (interview guides, program review checklists, monitoring reports). |
|  | 1. A summary and supporting documentation of the LEA’s progress in monitoring the implementation of the FY20 LEA Equity Action Plan **(required)** that addresses each LEA selected equity gap and corresponding equity intervention. (sign-in sheets, agendas, training documents, surveys, PLC minutes, checkpoint data analysis, contracts/ agreements, purchase orders, reports - discipline, staffing, attendance, etc.) (no matter the funding source).  * If implementation has not begun at the time of the visit, provide FY20 Equity Action Plan with notes indicating when implementation will begin. (notes, justification of why the implementation has not begun, plan for when the implementation will begin). |
|  | 1. Copies of the LEA’s schedule for monitoring schools. Examples of how materials are collected throughout the year to match the timeline; schedule of onsite visits with principals. |
|  | 1. Samples of communications to schools about the monitoring process. (emails, meeting agendas, TA provided, etc.). |
|  | 1. Samples of on-going consultations with stakeholders and community-based partners that address implementation and progress towards meeting intended outcomes. |
|  | 1. Evidence of technical assistance (meetings) provided by the LEA as a result of issues identified through the monitoring process. [monitoring reports (summary report of what changes are needed and the plan for correction), corrective actions from the schools visited]. |
|  | 1. Evidence of Monitoring Effectiveness LEAs **may** **(unless denoted as required)** provide the following types of documentation. | | NOTE: If the implementation of the FY20 LEA Equity Action Plan has not begun at the time of monitoring visit, provide documentation to indicate when the implementation of the equity action plan will begin. This may be a copy of the FY20 Equity Action Plan with notes indicating when implementation will begin. | | |
|  | 1. Source documentation to support summary data and analysis for determining the effectiveness of all federally funded activities/strategies, including the FY19 Equity Action Plan. **(required)**   Source documentation for program effectiveness **(required)**   * Evaluation of FY19 SW plan, including the effectiveness of the Title I initiatives/interventions included in FY19 plan. The monitors will pull last year’s budget to ensure everything is included * Progress monitoring check- showing the progress of FY20 CLIP. What is being done to monitor the effectiveness of this year’s plan.   Source documentation for Equity Action Plan: **(required)**   * Summary of data to support the Effectiveness of LEA Action Plan in the FY20 CLIP. (summary of data and analysis- student discipline, teacher & leader retention, CCRPI, walkthrough data, EOCs/EOGs, survey results, student attendance, teacher attendance, teacher & leader recruitment data). |
|  | F. Completed/annotated logic models (FY19 logic  models that are completed with notes on the  effectiveness of the intervention). |
| Pre-Work (GaDOE Use ONLY) | | | | | | |
|  | * Collect and Review FY19 and FY20 Equity Action Plans. * Collect and Review the evidence of monitoring effectiveness as described in the LEA’s FY20 District Improvement Plan for FY19 (S-CLIP effectiveness is asserted in the EQ Attachment; Online CLIP effectiveness asserted in DIP required question section C-3.7 “reducing equity gaps” | | | | | |

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| **CFM** | **REQUIREMENTS** | |  | | **EVIDENCE OF IMPLEMENTATION** | | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | | | | |
|  | 1. **CLIP and SCHOOLWIDE / TARGETED ASSISTANCE PLANS** | | | | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | The LEA ensures that it complies with the provision for submitting an annual application to the SEA and revising the LEA’s plans as necessary to reflect substantial changes in the direction of the LEAs program. Title I, Part A; School Improvement 1003(a); Title I, Part C; Title I, Part D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part B; Title IX, Part A – McKinney-Vento Ac; and IDEA  [ESEA](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf): Sec. 1112, 1114, 1115, 1116; Sec. 1003; Sec. 1306; Sec. 1423; Sec. 122; Sec. 3116; Sec. 4106; Sec. 5223; Sec. 5224; Sec. 6223; Sec. 6722; Sec. 9305 | 1. CLIP evidence **shall** include: | | | |  | | | |
|  | | 1. **Written procedures** for creating, reviewing, and approving the CLIP, which shall include Resolution Procedures for unapproved CLIP. | |
|  | | 1. Documentation to support the selection of evidence-based action steps in CLIP.(print out/screenshots of web-based evidence or logic model template to match budget descriptions of evidence-based action steps). | |
|  | | 1. CLIP Preparation | |
|  | | 1. Evidence to verify the participation of required stakeholders [LEA program administrators, LEA staff, charter school leaders, school administrators, principals, other school leaders, school staff, (if secondary), specialized instructional support personnel, teachers, paraprofessionals, students, (if applicable), parents (Title I and EL)] and community-based partners (technical assistance providers) in CLIP preparation. (sample documentation sign-in sheets/agendas –highlight the role of Title I required participants-Title I parent, EL parent). | |
|  | | 1. Evidence of CLIP preparation **may** include review checklists (CLIP Review Rubric), established schedule, samples of correspondence with schools and other LEA departments (invitations, sign-in sheets, agenda). | |
| 1. Title I, Part A Schoolwide/Targeted Assistance evidence **shall** include: | | | |  | | | |
|  | | 1. **Written procedures** for creating, reviewing and approving the Schoolwide Program/Targeted Assistance Program plans, which also includes resolution procedures for unapproved Schoolwide Program and Targeted Assistance Program plans. | |
|  | | 1. Documentation to support the selection of the evidence-based action steps in the Schoolwide Program/Targeted Assistance Program Plans. (print-out/ screenshots of web-based evidence or logic model template to match budget descriptions of evidence- based action steps). In schools where funds are being consolidated are not required to provide the documentation of evidence based. | |
|  | | 1. Timely guidance to schools on submission of plan amendments. (emails, memos, meeting sign-ins/agenda). | |
|  | | 1. Evidence of timely Schoolwide Program and Targeted Assistance Program plan approval and release of funds. (SWP/TAP Plans and checklists to include dates and signatures, and any corrective action, established schedule, samples of correspondence to schools, and email to schools that funds are available; the approval date for SWP/TAP plans should be prior to budget approval).   **Original budget approval date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_** | |
|  | | 1. Source documentation verifying stakeholder (district level personnel, parents, community members, teachers, principals, paraprofessionals, high school students) involvement in Schoolwide Program/Targeted Assistance Program Plan development. (samples of sign-in sheets/agendas, with role of participants highlighted, to verify participation of required stakeholders in plan development). | |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | | | | |
|  | 1. Review of most recent LEA Comprehensive LEA Improvement Plan (CLIP) within the CLIP Platform.  * Check for approval of CLIP. * Create a list to verify the EB listed in the latest approved budget matches the actual EB documentation on file at the LEA. Ways to create the list may include (making a list; pull budget summary report, export to excel, search and sort for EB; highlight the budget from Consolidated Application). * When was the budget approved? Check this date against the SWP/TAP date. * Schoolwide waiver in place for any school that dropped below 40% and above 35%. | | | | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | 1. **SERVICES TO ELIGIBLE PRIVATE SCHOOL CHILDREN** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | ESSA:   * Evidence that the LEA provides for the equitable provision of services to eligible private school children, their teachers, principals and other school leaders * Evidence that LEA provided initial consultation to private schools on their participation * Evidence that participating private schools engage in ongoing consultation around the equitable provision services   [**ESEA:**](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) **Sec. 1117 & 1120; Sec. 2102(b)(2)(c); Sec. 8501(a)(5); Sec. 8501(c); Sec. 4106c(2)(B); Sec.**  **8501(a)(5); Sec. 8501(c); 34 CFR Part 200.62-200.67;**  [**34 CFR Part 200.77 (f)**](https://www.ecfr.gov/cgi-bin/text-idx?SID=b5955b9a711be4685b6e6ef625c6166b&amp;mc=true&amp;node=se34.1.200_177&amp;rgn=div8)  [**USDE Non-Regulatory Guidance Title IX, Part E (2009**](https://www2.ed.gov/about/offices/list/oii/resources/info/guidance.html)**): D-11 Consultation Documentation; D-12 Consultation Meeting Notes D-16 Program Design; D-17 Timely and Meaningful; D-18 Ongoing Consultation; E-2 Private School Status** | 1. ESSA – evidence **shall** include: | |  | | |
|  | 1. Copies of all DE1111 forms submitted to LEA (with alphabetized list of schools) for the FY19 (letters dated Fall 2018) and FY20 (letters dated Fall 2019) school years.   **(LEAs need to check the state Ombudsman Data Collections Private School list located on the Ombudsman website).** |
|  | 1. Copies of private school invitations and non-profit status (including foundational documentation for private schools operating under the auspices of another organization) for FY19 (local records) and FY20 (SLDS application: ES4PS) inviting non-profit private school participation.  * Invitations for the provision of equitable services to eligible private schools (FY19 and FY20-letters dated Fall 2018 and Fall 2019). * Documentation of invitations sent shall include one of the following: * FY19 US Postal registration receipts, returned green postcards, returned letters, follow-up documentation. * FY19 Copy of mailing labels sent to private schools, postage meter receipts, returned letters, follow-up documentation. * FY19 Copy of sent email with email addresses (request a “read receipt” or “delivery receipt”), returned emails, follow-up documentation. * Non-profit documentation shall include: * FY19 and FY20 Nonprofit status documentation should be annually requested and gathered. (printouts and screenshots as well as copies of official documents verifying the annual non-profit status of private schools).   [**https://ecorp.sos.ga.gov/**](https://ecorp.sos.ga.gov/) |
|  | 1. Evidence that initial consultation has occurred between the LEA and private school officials or its representatives regarding services for private school children prior to the LEA making any decision. (sign-in sheets/agenda). |
| **ONLY FOR LEAs WITH PARTICIPATING PRIVATE SCHOOLS** | |  | | |
|  | 1. The written affirmation and documentation of on-going consultation from officials of private school or a representative. (All Federal Programs). In addition to the required affirmation form-Form A and Form B consultation documentation **may** include: |
|  | * 1. Meeting agendas and/or minutes with sign-in rosters. |
|  | * 1. Results of assessment of private school   student, teacher and leader needs. |
|  | * 1. Evidence of planning and budgeting. |
|  | * 1. Records of provision of services, programs, materials and resources. |
|  | * 1. Evidence of evaluation of programs and services for effectiveness. |
|  | * 1. If applicable, evidence of adequately addressing problems and complaints raised by private school officials. |
|  | * 1. Evidence that the LEA regularly supervises the provision of Title I, Part A services to private schools.  1. Annual inventory records. 2. Monitors the effectiveness of equitable services implementation in meeting the needs of students, staff, and families. |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | * Does the LEA have Private School carryover? * Does the LEA have an approval letter from Ombudsman attached? * Does the LEA have a method for identifying how the carryover funds will be allocated? * Check for non-profit status of private schools (<https://ecorp.sos.ga.gov/>) | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | 1. **MAINTENANCE OF EFFORT (MOE) AND COMPARABILITY, ASSESSMENT SECURITY** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | **Maintenance of Effort** | 1. **Maintenance of Effort** | |  | | |
| The LEA ensures that it complies with procedures for ensuring maintenance of effort (MOE) as outlined in Sec. 1120A and 8521 of the ESEA and IDEA as outlined in 34 CFR 300.203, 34 CFR 300.204, and 34 CFR 300.205.[ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec. 1120A; Sec. 1114, 1118; [34 CFR 300.203,](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&amp;mc=true&amp;node=se34.2.300_1203&amp;rgn=div8) [34 CFR 300.204,](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&amp;mc=true&amp;node=se34.2.300_1204&amp;rgn=div8) [34 CFR 300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&amp;mc=true&amp;node=se34.2.300_1205&amp;rgn=div8) |  | 1. ESSA Documentation for ensuring maintenance of effort (MOE) for ESSA programs: as outlined in Sec. 1120A and 8521 of the ESEA shall include: |
|  | If MOE is **MET** during the current fiscal year, no evidence is required (copy from Consolidated Application stating MOE met). |
|  | If MOE is **NOT MET** during the current fiscal year, the evidence **shall** include: |
|  | **Written procedures** for determining maintenance  of effort (MOE), including funds to be excluded from MOE calculations. |
|  | 1. ESSA documentation for ensuring maintenance of effort as outlined in Sec. 1120A and 8521 of the ESEA. 2. Source data to support the request to the GaDOE to seek waiver. |
|  | **Comparability** | 1. **Comparability** | |  | | |
| The LEA ensures that it complies with:   * The procedures for meeting the comparability requirement as outlined in Sec. 1118(3)(A) of the ESEA. * The LEA is monitoring comparability at least every two years. GaDOE requires that LEAs must meet comparability requirements annually.   [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec. 1118(3)(A) | Evidence **shall** include: | |
|  | 1. **Written procedures** for meeting comparability requirement as outlined in Sec. 1118(3)(A). |
|  | 1. In cases where Title I schools **are not comparable**, documentation shall include evidence of adjustments showing adjustments (including dates of hires or staff reassignment to meet comparability) to the allocation of resources that the LEA made to ensure that Title I and non-Title I schools are comparable. |
|  | 1. Documentation to affirm LEA has fully and correctly implemented its reviewed RAM/P in order to establish comparability if student/teacher ratio methodology fails to demonstrate comparability. 2. Evidence may include payroll records, detailed school expenditure reports, school-based budgets. |
|  | **Assessment Security, Reporting of Accountability, and EL Participation Rate** | 1. **Assessment Security, Reporting of Accountability, and EL Participation Rate** | |  | | |
| The LEA has a system for ensuring and maximizing the quality, objectivity, utility, and integrity of assessment and accountability information disseminated by the LEA. The LEA has a system for monitoring and improving the on-going data quality of its assessment system.  [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec. 1111 | 1. Assessment Security evidence **shall** include: | |
|  | 1. The LEA’s test security policy/plan and consequences for violation. |
|  | 1. Copies of communication to local educators regarding the LEA’s test security policy/plan and consequences for violation. (sign in sheets, agenda, video recording log in). |
| 1. Reporting of Accountability evidence shall include: | |
|  | 1. District/School State Report Card provided for public access on district website (also best practice is to have a link on each school’s website). |
| 1. English Learner (EL) ACCESS Participation rate shall include: | |
|  | 1. Documentation of EL participation rate on ACCESS for ELs 2.0 assessment. 2. If participation rate is below 95%, justification providing reasons. |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | **MOE:**   * MOE: **Pre-Work:** check Title I MOE on Consolidated Application. * MOE: If not met during current fiscal year, check to determine if the LEA has/has not met MOE within the past 5 years; LEA may only NOT meet MOE once every five years. | | | | | |
|  | **Comparability:**   * Comparability: **Pre-work:** check for comparability on the Con. App. * In cases where Title I schools met comparability through self-reporting: look for documentation showing adjustments (including dates of hires or staff reassignment to meet comparability) to the allocation of resources that the LEA made to ensure that Title I and non-Title I schools are comparable. * In cases where district has still not met comparability: written RAM/P, payroll reports and school budgets. | | | | | |
|  | **Assessment Security, Reporting of Accountability, and EL Participation Rate**   * Check the URL for the District/School State Report Card; should be found on the district websites. * Check the EL participation rate and if applicable review the justification of why the participation rate is below 95% | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | 1. **INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES – ALL PROGRAMS** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | **PROCEDURES FOR INTERNAL CONTROLS** | 1. **Evidence shall include:** | |  | | |
| 1. Evidence that all LEA Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Stipends, Travel) are present and meet requirements for internal controls:  * Effectiveness and efficiency of operations; * Reliability of reporting for internal and external use; * Compliance with applicable laws and regulations. * Ability to meet the following objectives for Federal Awards: * Transactions are properly recorded and accounted for, in order to 1) Permit the preparation of reliable financial statements and Federal reports; 2) Maintain accountability over assets. * Transactions are executed in compliance with 1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and 2) Any other Federal statutes and regulations that are identified in the Compliance Supplement   [**2 CFR Sec. 200.61;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_161&amp;rgn=div8) [**2 CFR Sec.200.62(a); 2 CFR Sec.200.62(b)(1-2);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_162&amp;rgn=div8) [**2 CFR Sec.200.303;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_1303&amp;rgn=div8) [**2 CFR 200.318-320;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_1318&amp;rgn=div8)[**2 CFR 200.430;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_1430&amp;rgn=div8) [**2 CFR 200.474(b);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=2345c1a76320f902ee40ed6ceb4f8d11&amp;mc=true&amp;node=se2.1.200_147&amp;rgn=div8) [**GAO-14-704G;**](https://www.gao.gov/products/D08784) [**GaDOE**](http://www.gadoe.org/External-Affairs-and-Policy/State-Board-of-Education/Pages/PEABoardRules.aspx)[**Rule 160-3-3**](http://www.gadoe.org/External-Affairs-and-Policy/State-Board-of-Education/Pages/PEABoardRules.aspx) | 1. **Internal controls required to be in writing by 2 CFR Part 200** | |
| 1. **Written Allowability Procedures** - 2 CFR Sec. 200.302(b)(7) | |
|  | Procedures cannot simply restate the UGG,  subpart E. Procedures should:   * Explain the process (who, what, when, and how) used throughout the grant development, budget and claiming process. * Describe the process the Federal Programs Director uses to review all expenditures to determine allowability prior to the authorization of charges to the grant. Consider the following: * Aligns with program purpose and the LEA’s prioritized needs of the (SIP) (allowable if addresses need identified in CLIP and addressed in district/school plan. If not, it is not allowable). * Supplement does not supplant. * Aligns to cost principle allowability. * Include a reference to 2 CFR, Part 200.420-200.475 which addresses certain allowable items as charges to a grant. * Allocable to federal program (law and non-regulatory guidance). * Necessary and reasonable. * Adheres to period of performance. * Avoids conflict of interest. * Include the process for RAM/P development (method that equitably distributes state and local funds and resources to each of its schools before allocating federal funds). |
| 1. **Segregation of Duties** - GAO-14-704G | |
|  | * Management divides or segregates key duties and responsibilities among different staff members to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event. |
| 1. **Written Procurement Procedures** - 2 CFR Sec. 200.319(c) | |
|  | Procedures should include the process for:   * How the LEA will maintain oversight to ensure that contractors perform in accordance with the terms, conditions and specifications of the contract to include payment after deliverables are received. (including purchase orders). * Purchasing (purchase orders). * Entering into a contract (object code 300).(Contracts should be detailed enough to specify service(s) being purchased/provided, when service must be delivered (date), names entering into contract, contract rate (total fee/per hour), timeframe of contract, method of payment, where services will be provided (location), signatures/date, and any other relevant information.) * Completing a cost or price analysis about every procurement action over $150,000. [Cost analysis generally means evaluating the separate cost elements that make up the total price (including profit). Price analysis generally means evaluating the total price]. * Gathering independent estimates before receiving bids or proposals. * Verification of services provided/delivered. * How records are maintained to detail the history of procurement. (Rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price. 200.318 (i)). * Multiple year contracts should include the opt out clause to clearly state “if Title I funds are no longer available the contract will be void”. |
| 1. **Written Method for Conducting Technical Evaluations of Competitive Proposals and Selecting Recipients** - 2 CFR Sec. 200.320(d)(3) | |
|  | **Written procedures** explaining the LEA’s method (step-by-step process; who, what, when, how, where) of conducting technical evaluations of proposals received and for selecting recipients. Should include:   * Delineation of the dollar range for micro purchases, small purchases, bids and sealed bids. * Micro: $1-$9,999 * Small: $10,000-$249,999 (2 quotes; Amazon - Jobber) * Sealed Bids: $250,000 and up; copy of formal bid proposal or competitive proposals (RFP). * Explanation of the process for non-competitive proposals, including the 4 explanations for when sole sourcing is allowed. (Limited use) * The item is available only from a single source. * The public emergency for the requirement will not permit a delay resulting from competitive solicitation. * The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to written requirements from non-federal entity. * After soliciting a number of sources, competition is determined inadequate.   *Noncompetitive Proposals (2 CFR 200.320(f))*   * The position/s responsible for obtaining the price/rate quotes and where the quotes are kept on file. Denote the position of the person who is responsible for ensuring technical evaluations are conducted in compliance with Federal regulations. * Process for sealed bids, describing how bids are advertised and the position responsible. |
| 1. **Written Conflict of Interest Policy** - 2 CFR Sec.200.318(c)(1) | |
|  | Written Conflict of Interest Procedures to include:   * Definition of conflict of interest. * Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in selection, award and administration of contracts. (c1) * The statement “No employee, officer or agent may participate in selection, award or administration of a contract supported by a federal award if he/she has a real or apparent conflict of interest.” * Chain of command for reporting potential conflicts, including the alternate if the reporting employee is involved in the potential conflict. * Definitions and examples of nominal items (LEA defines nominal items; Georgia’s current ethics defines it as $25). * Best practice is to include: * Process for training on the policy. * Process for dissemination of the policy. * Process for collecting signed certification that employees received and understand the conflict policy. |
| 1. **Written Personal Compensation Policies** (Time and Effort to include salaries, substitutes, and stipends-any compensation paid with federal funds) 2 CFR Sec. 200.430 | |
|  | Procedures should include:   * Explanation that time and effort records are maintained for all employees whose salaries or other compensation are paid in whole or in part with federal funds, not to exceed 100%. * **Periodic Certifications** details (who, what, when): * The staff working on a single cost objective. * Account for the total activity. * Are signed after-the-fact by the employee and/or supervisor. * Completed on an individual or group form. * The staff member responsible for collecting the forms. * The supporting documentation collected. * The timeline for collection. (may be twice a year OR once a year, as detailed in the LEAs procedures). * **PARS (Time Logs)** details (who, what, when): * The staff working on multiple cost objectives. * Account for the total activity. * Are signed after the fact by the employee and supervisor. * Timeline for preparation and collection: * Are prepared at least monthly and coincide with one or more pay periods. * Are submitted to the supervisor quarterly or monthly, as detailed in the LEAs written procedures. * The staff member responsible for collecting the forms. * The supporting documentation collected. * The process for reconciliations (who, what, when): * Staff responsible for checking the forms and completing reconciliations. * Timeline for reconciliation and adjustments (must be completed by the end of the year so that the final amount charged to the Federal award is accurate, allowable and properly allocated.) |
| 1. **Written Stipend Policy** – GaDOE Rule 160-3-3.04 | |
|  | Written stipend policy must include:   * Reference to Georgia Rule 160-3-3-.04. * Definition according to Georgia Rule: * Funds awarded by an LEA to certified personnel and paraprofessionals for having successfully completed learning opportunities that have occurred at any time during the fiscal year outside of the employee’s normal contract/work hours. * Compensation for work on an award for performance for allowable activities. * Must be reasonable and necessary to the federal program. * Stipends may be awarded only if the following conditions exist: * There is evidence that the knowledge, skills, practices, and dispositions gained from the professional learning activity are aligned to an approved individual plan, or a school or LEA initiative and/or product, and/or specific goals; and * There is evidence that the knowledge, skills, practices, and dispositions developed through participation in or facilitation of professional learning have been implemented/ demonstrated in the classroom/work setting; and * Participation occurs beyond regular contract hours, days, or school year. * State and federal funds designated for professional learning shall not be used to pay stipends to school board members or to school council members who are not employees of the LEA. |
| 1. **Written Travel Policy** - 2 CFR Sec. 200.474 | |
|  | * Must follow the Georgia Statewide Travel policy set by the State Accounting Office. The LEA policy may be more restrictive, but not less. * Written Travel Policy must include: * A statement that travel costs must be reasonable and consistent with written travel policy/or follow GSA 48 CFR 31.205-46a. * A list of the documentation that is required to be maintained (travel authorizations, pre-approval, agendas, travel reimbursement form). * Explanation that participation of individual in conference is necessary for the project (agenda). * Position of staff member providing pre-approval. * A statement that the travel charges are consistent with the LEAs written reimbursement policies. * Statement addressing expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-federal entity. |
| 1. **Suspension and Debarment**   **Evidence may include other recommended procedures not required in writing** | |
|  | LEA should have **written procedures** to support how Suspension and Debarment is checked prior to making purchases above $25,000 threshold from single vendor. (34 CFR 85.110 CFR 180.220 and WHEO 12549 and 12689) including:   * Timeline for checking prior to making purchases above $25,000 threshold from single vendor (34 CFR 85.110). (LEAs required to check once and if vendor becomes suspended or debarred during the year, the LEA may choose to continue to use the vendor if the LEA was using the vendor before the vendor was excluded (2 CFR 180.315).) * The process for checking suspension and debarment may be from one of the acceptable methods: * SAMS website: Include verification for suspension and debarment with a date/time stamped print screen (requires a SAMS user account) or a signed and dated copy of the screen, person responsible for checking, and query criteria. * Collecting a certification from the vendor/person to ensure they have not been suspended or debarred. * Adding a clause or condition to the covered transactions with that vendor/person ensuring that they have not been suspended or debarred. * List of documentation that will be kept verifying the vendor has been checked. |
|  | Evidence that the LEA maintains accounting records that are supported by source documentation and costs are allowable under applicable laws and regulations. Expenditures meet the following standards including, but not limited to:   * Segregation of duties in review and authorization (must include Program Coordinator). * Reconciles all applicable reports –expenditure, budget, etc. * Allowable under applicable laws and regulations. * Prove necessary, reasonable, and allocable. * Supported by source documentation. * Supplement not supplant * Align with approved Federal budget * Occur within the grant Period of Performance and benefits current grant period. * Comply with standards of documentation of personnel expenditures (Time and Effort). * Maintain oversight of contracts/purchase orders for contracted services. * Avoid conflict of interest. * Provides time stamped documentation of verifying vendors against suspension and disbarment database * Follow federal procedures and/or policies related to competition and methods of procurement.   [**ESEA**](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)**: Sec. 1118, 1306, 1411, 1601; Sec. 2212; Sec. 3115; Sec. 4110; Sec. 5232**  [**2 CFR Sec. 200.77;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_177&amp;rgn=div8) [**2 CFR Sec. 200.213;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1213&amp;rgn=div8) [**2 CFR Sec.**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1302&amp;rgn=div8)  [**200.302(b)(3);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1302&amp;rgn=div8) [**2 CFR Sec. 200.302(b)(4); 2 CFR Sec.**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1430&amp;rgn=div8)  [**200.302 (b)(5);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1430&amp;rgn=div8) [**2 CFR Sec.200.302(b)(7);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1302&amp;rgn=div8) [**2 CFR Sec.**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1309&amp;rgn=div8)  [**200.309;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1309&amp;rgn=div8) [**2 CFR Sec. 200.318;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1318&amp;rgn=div8) [**2 CFR Sec. 200.319;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1319&amp;rgn=div8) [**2 CFR Sec. 200.320; 2 CFR Sec. 200.320(d)(3);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1320&amp;rgn=div8) [**2 CFR Sec.**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1403&amp;rgn=div8)  [**200.403; 2 CFR Sec. 200.403(c); 2 CFR Sec. 200.403(g);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1403&amp;rgn=div8) [**2**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1404&amp;rgn=div8)  [**CFR Sec. 200.404;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1404&amp;rgn=div8) [**2 CFR Sec. 200.405;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1405&amp;rgn=div8) [**2 CFR Sec. 200.430;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1430&amp;rgn=div8)  [**2 CFR Sec. 200.430 (i);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1430&amp;rgn=div8) [**2 CFR Sec. 200.474(a);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1474&amp;rgn=div8) [**2 CFR Sec.**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1508&amp;rgn=div8)  [**200.508(d);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=118782fdcb81d1cc6a05dfc43c5247d7&amp;mc=true&amp;node=se2.1.200_1508&amp;rgn=div8) [**GAO-14-704G;**](https://www.gao.gov/products/D08784) [**GaDOE Rule 160-3-3-.04;**](http://www.gadoe.org/External-Affairs-and-Policy/State-Board-of-Education/Pages/PEABoardRules.aspx) [**34**](https://www.ecfr.gov/cgi-bin/text-idx?SID=e60094a28faf3ff07fc98ba7e306e5ce&amp;mc=true&amp;node=se34.1.81_131&amp;rgn=div8)  [**CFR Sec. 81.31(c);**](https://www.ecfr.gov/cgi-bin/text-idx?SID=e60094a28faf3ff07fc98ba7e306e5ce&amp;mc=true&amp;node=se34.1.81_131&amp;rgn=div8) [**34 CFR Sec. 76.707;**](https://www.ecfr.gov/cgi-bin/text-idx?SID=e60094a28faf3ff07fc98ba7e306e5ce&amp;mc=true&amp;node=se34.1.76_1707&amp;rgn=div8) [**WHEO 12549,**](http://www.presidency.ucsb.edu/executive_orders.php?year=1986&amp;Submit=DISPLAY)[**12689;**](http://www.presidency.ucsb.edu/executive_orders.php?year=1986&amp;Submit=DISPLAY)  [**ESEA Equitable Services; 2003 Title I Equitable Services Non-Regulatory Guidance; 2009 Title IX, Part E Non- Regulatory Guidance;**](https://www2.ed.gov/programs/titleiparta/ps.html) [**2016 Fiscal Changes Non-Regulatory Guidance**](https://www2.ed.gov/policy/elsec/leg/essa/index.html) | **Evidence shall** include: | |  | | |
| 1. **Copy of FY19 and FY20 Payroll and Expenditure Detail Reports** | |
|  | * Copy of FY19 and FY20 Payroll and Expenditure Detail Reports (uploaded at least 2 weeks prior to monitoring) organized by site, function, and object (if applicable, with LEA Chart of Accounts crosswalk). (Payroll Report including any personnel paid with Federal funds. Expenditure Detail Report reflecting the most current approved budget, vendor, budgeted amount, expenditure amount, and balance.) * Use the Staff Comparison Worksheet to verify the correct number of Title I paid staff are on the school allocation page and the payroll report. * List of personnel funded which includes job title, work site, and percent of job funded by Federal funds. |
| 1. **Source Documentation** | |
|  | Copy of Source Documentation for all requested expenditures:   * Purchase order packet (copy of purchase requisition, purchase order, invoice). * Contract packet (contract and deliverables-include what services will be provided before invoice is paid such as: (agendas, time sheets, sign-in sheets, receipts). * Travel authorization packet (pre-approval, receipts, expense report, agenda, sign-in sheet). * Instructors/tutors (ex. contract, time sheets for instructors/tutors, and roster of students served). * Administrative cost. * All capital expenditures (purchase order packet). * All competitive procurement (documentation of quotes). * Micro: $1-$9,999 * Small: $10,000-$249,999 (2 quotes; Amazon - Jobber) * Sealed Bids: $250,000 and up; copy of formal bid proposal or competitive proposals (RFP). |
| 1. **FY19 and FY20 Time and Effort Records.** | |
|  | * Copy of FY19 and FY20 Time and Effort Records. * Verify these records against the payroll report for FY19 and FY20. * Reflects work performed. * Covers 100% of the activity. * Periodic Certifications are collected one or two times per year, according to the LEA procedures. (depending on LEA timeline periodic certifications from the previous year may be requested.) * PARS are prepared monthly; collected monthly or quarterly, and reconciled at least yearly according to LEA procedures. |
| 1. **Special Approval Documentation:** | |
|  | * Copy of special approval documentation (email) for: * Capital expenses * Transfer of funds and/or * Consolidation of administrative funds |
| 1. **Audit Reports** | |
|  | * Copy of single audit reports for the last two years available. * Date of Audit Report #1: \_\_\_\_\_\_\_\_\_\_\_\_ * Date of Audit Report #2: \_\_\_\_\_\_\_\_\_\_\_\_ |
| 1. **Resource Allocation Method/Plan (RAM/P)** | |
|  | * If applicable, copy of Resource Allocation Method/Plan (RAM/P) to meet Title I supplement not supplant, including the process for RAM/P development (method equitably distributes state and local funds and resources to each of its schools before allocating federal funds) (check to ensure the LEA has implemented their RAM/P). * Written description of how the RAM/P was implemented. * General ledger divided by school. (Detailed Expenditure Report by School – fund 100). * Detailed Payroll reports by school, by grade/span, from a point in time - Fund 100. * Enrollment numbers from the same point in time, by school, by grade/span. * RAM/P Implementation Report (GaDOE sample template or LEA developed form) indicating: * Student enrollment by school, by grade/span, from a point in time * RAM/P staff/student ratio * Number of staff allocated by RAM/P * Number of teachers paid with fund 100, by school, by grade/span * Instructional Supplies Funding Allocation by school and grade/span * Copy of the RAM/P. |
| 1. **FY19 Completion Report** | |
|  | * Copy of FY19 Completion Report and FY19 general ledger for each federal program. * Include supporting documentation showing detailed expenditures at the time of submission. * Expenditures, salaries, and object codes match approved budget. * Indirect costs expended based on LEA restricted indirect cost rate. * Transferred funds should be displayed under the column “transfer in” on the completion report for Title I; the amount should also show up under the completion report for the transferring program. |
| 1. **Suspension and Debarment** | |
|  | * Copy of date and time stamped documentation verifying vendors against suspension and debarment database (SAMS website) SAMS website: Include verification for suspension and debarment with a date/time stamped print screen (requires a SAMS user account) or a signed and dated copy of the screen, **OR** * Collecting a certification from the vendor/person to ensure they have not been suspended or debarred. **OR** * Adding a clause or condition to the covered transactions with that vendor/person ensuring that they have not been suspended or debarred. * Complete for any vendor with expenditures equal to or exceeding $25,000. *(LEAs required to check once and if vendor becomes suspended or debarred during the year, the LEA may choose to continue to use the vendor if the LEA was using the vendor before the vendor was excluded (2 CFR 180.315))*. |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | * Use the RAM/P required/not required sheet (located on the U drive) to verify if the LEA is required to have a RAM/P. Review the LEA RAM/P to determine what staff numbers should be reported. * Compare payroll report submitted by the LEA to the completed staff allocation worksheet (numbers come from budget detail and school allocation); make a list of who expect to see either a time log or PAR based on the payroll report. * Pull completion report and calculate indirect cost. | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | **5. INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES – ALL PROGRAMS** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | **INVENTORY** | | |  |  |  |
|  | Evidence that all LEA inventory internal controls required to be in writing by 2 CFR Part 200 are present and meet requirement for internal controls:   * Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition. * Maintenance procedures to keep the property in good condition.   [2 C.F.R. Sec. 200.62(c)](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_162&rgn=div8); [2 C.F.R. Sec. 200.313(d)](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1313&rgn=div8) | 1. **Evidence shall include:** | |  | | |
|  | 1. **Written procedures** for managing equipment (including replacement equipment) until disposition takes place. The procedures **shall** include: |
|  | * Acquisition of equipment. |
|  | * Method of entering information into the LEA’s inventory management system, including: * The person responsible for maintaining documentation. * Timeline for entering information. * All required components including item description, cost, source of funding for equipment including the Federal Award Identification Number (FAIN), date of purchase, vendor, serial number or other identification number, location, use, condition of property, and disposition data including the date of disposal. |
|  | * Off-site use of equipment. |
|  | * Conducting a physical inventory, including: * The person(s) responsible for conducting the physical inventory. * The timeline for conducting the physical inventories at the schools and district. |
|  | * District equipment disposition procedures for equipment no longer needed for the original program should include: * Process for retaining equipment if not needed in another Title I or Federal program. * Process for determining when equipment should be disposed of, who is responsible for process, and the maintaining of appropriate records. * Description of equipment <$5000 and more than 3 years old that can be retained, sold or disposed, with no obligation to GaDOE. * Description of equipment >$5000 or more may be retained or sold and GaDOE (awarding agency) has rights to state’s share at $500 or 10-percent of sales. |
|  | * Implementing adequate safeguards related to loss, damage, or theft of equipment. * Include how the investigation is carried out if loss, damage or theft occur. |
|  | * Ensuring funds, property, and other assets are safeguarded against loss from unauthorized use or disposition. |
|  | * Equipment use for Title IA Targeted Assistance Programs. * Allowability for use by identified students. * Use of Title I equipment for non-Title I students. |
|  | * Equipment use for private schools. * Allowability for use by identified students. * Process for maintenance and safeguarding of equipment. |
|  | * Maintenance of property to keep it in good condition. Including: * Explanation of how equipment is maintained on the inventory for as long as it is needed for the purposes of the project/program. * How the equipment is maintained. * The process followed when equipment is broken. * Person(s) responsible for maintaining the equipment. |
|  | * Process for disseminating the inventory procedures to Title I staff, including allowable use of Title I purchased equipment. |
|  | Evidence that the LEA manages equipment in a way that meets the following conditions   * Use of the equipment for authorized purposes of the property during the period of performance, or until the property is no longer needed for the purposes of the project. * Maintenance of property records to include person responsible for maintaining documentation. Purchase Orders and Inventory Records showing: item description, cost, source of funding for equipment including the Federal Award Identification Number (FAIN), date of purchase, serial number or other identification number, location, use, condition of property, and disposition date including date of disposal. * Annual physical inventories and reconciliation of physical inventory with property records. * Adequate safeguards to prevent loss, damage, or theft of the property to include investigation if loss, damage, or theft occur. * Sale of property procedures to ensure the highest possible return. * Disposition of equipment in accordance with state laws and procedures.   [2 CFR Sec. 200.313](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1313&rgn=div8) | **Evidence** **shall** **include**: | |  | | |
|  | 1. Copies of all FY19 purchase orders documenting purchase of equipment with Title I funds. |
|  | 1. Copy of inventory records with all required components [CFR 200.313(d)] [item description, cost, source of funding, Federal Award Identification Number (FAIN), date of purchase, vendor (not required but recommended), serial number/identification number, location, use, condition of property, disposition information (including date of disposal)]   **FAIN required after July 1, 2016**. |
|  | 1. Records/logs of dates that annual physical inventories were conducted at LEA and schools with date, and signatures of person(s) conducting inventory. |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | * Collect and review the inventory report from the U-drive to see if any problems or concerns were discovered during the onsite visit. | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **OVERARCHING REQUIREMENTS** | | | | | |
|  | **5.INTERNAL CONTROLS, EXPENDITURES, INVENTORY, DRAWDOWNS, COST PRINCIPLES** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | **CASH MANAGEMENT AND DRAWDOWNS** | | |
|  | Evidence that all LEA cash management internal controls specific to the drawdown of funds required to be in writing by 2 CFR Part 200 are present and meet requirements for internal controls and as outlined in the [Federal Programs Handbook](http://www.gadoe.org/School-Improvement/Federal-Programs/Documents/handbook/OVERARCHING%20Information%20Master%208.2.2018%20MASTER%20FINAL.pdf). [Sec. 200.302(b)(6)](https://www.ecfr.gov/cgi-bin/text-idx?SID=86002c95a49376a57fe239ee2f3d498c&mc=true&node=se2.1.200_1302&rgn=div8); [Sec. 2 CFR 200.305](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1305&rgn=div8) | 1. **Evidence shall include:** | |  | | |
|  | 1. Written cash management (payment) procedures. The procedures **shall** include processes for: |
|  | * Segregation of duties for the drawdown. |
|  | * Monitoring cash management, including reconciliations. (Comparison of expenditures with budget amounts for each Federal award.) |
|  | * Ensuring reimbursements are only after costs have been incurred. |
|  | * Methods and procedures for payment to minimize the time elapsing between transfer and disbursement. |
|  | * Methods for evaluating drawdown requests to ensure they are only for immediate needs. |
|  | * Method used to reconcile drawdown requests as needed including the position responsible and how the federal program director is included in the reconciliation process prior to requesting funds. |
|  | * Supporting documentation is maintained, who is responsible, and ensuring that signatures and dates of reconciliation are included in the documentation. |
|  | * Method of evaluating sub-recipient requests. (LEA) |
|  | * Method for ensuring the LEA does not draw funds before actual need. |
| Evidence that LEA minimizes the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee. Evidence that LEA’s requests for federal funds are evaluated, and drawdowns of federal cash are only for immediate needs. Evidence that LEA reconciles drawdown requests as needed and maintain supporting documentation as outlined in the [Federal Programs Handbook.](http://www.gadoe.org/School-Improvement/Federal-Programs/Documents/handbook/OVERARCHING%20Information%20Master%208.2.2018%20MASTER%20FINAL.pdf)[2 CFR 200.305](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1305&rgn=div8); [2 CFR 200.302 (b)(6)](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1302&rgn=div8); [Sec. 2 CFR 200.303(a)](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se2.1.200_1303&rgn=div8), [GAO-14-704G -10.03, 10.12-10.14.](https://www.gao.gov/products/D08784) | **Evidence** **shall** **include:** | |  | | |
|  | 1. Copies of all FY19 & FY20 DE0147s including supporting accounting records. |
|  | 1. Evidence that LEA reconciles drawdown requests as needed and maintains supporting documentation. (detailed general ledger reports totaling the amount requested on the DE0147; LEA’s may use the Drawdown Worksheet to track percentage of funds drawn down.  * Evidence that drawdown requests for federal funds are evaluated and drawdowns of federal cash are only for immediate needs. * Verify the drawdown total is equal to or less than the expenditures for the same time period. * If funds are transferred into Title I, review the DE0147 to ensure those are drawn down before requesting Title I funds. * Signature/date of meeting between the finance department and appropriate federal programs director. (prior to drawdown occurring). |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | * Review the DE0147 report(s) to see if funds have been drawn down | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **INDIVIDUAL FEDERAL PROGRAMS – TITLE I** | | | | | |
|  | **6. TITLE I, PART A – WITHIN DISTRICT ALLOCATION PROCEDURES** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | The LEA complies with the requirements regarding to allocating funds to eligible attendance areas and determining rank order of poverty based on the number of children from low-income families who reside in an eligible attendance area.  [ESEA](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf): Sec. 1113; [34 CFR Sec. 200.70 and Sec. 200.71](https://gov.ecfr.io/cgi-bin/text-idx?SID=ed632bd4a6628f4c6e20e65dbaf3a4e8&mc=true&tpl=/ecfrbrowse/Title34/34tab_02.tpl) | 1. **Allocating Funds to Attendance Areas** | |  | | |
| 1. Evidence **shall** include: | |
|  | 1. **Written procedures** (process for allocating funds to eligible attendance areas). |
|  | 1. Eligible attendance area worksheet.  * All schools are included. * Residential Treatment Facilities are included (check by searching the following website: <https://rcctrails.dhs.ga.gov/public/publicfacilitiessearch.aspx>) * Correct enrollment and poverty numbers based on previous year enrollment report and school nutrition report (FRL 001 or CEP Title I Data Sheet). |
|  | 4. School allocation worksheet.   * Reflects eligible attendance area worksheet numbers. * N&D programs – enrollment and poverty numbers should all be zeros. |
|  | 5. Rank order.   * Schools that are 75% or higher poverty receive the highest PPA. * Remaining Title I schools are served in rank order or by grade span. * Schools are receiving the correct PPA. |
|  | 1. Residential treatment facilities (previously called   Senate Bill 618 schools) showing the referring  entity for each student:   * Parent/guardian, Department of Human Services (DHS), Department of Juvenile Justice (DJJ), or another LEA. For those students referred by a parent/guardian or another LEA, documentation regarding poverty must be on file (example: TANF, school lunch application, etc.). |
|  | 7. Documentation, **if applicable,** that the LEA has a waiver of requirements for the determination of eligible school attendance area and allocations under a state-ordered or court-ordered desegregation plan. |
|  | The LEA complies with the requirements regarding reserving funds for the various set-asides either required or allowed under the statute.  [ESEA](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf): Sec. 1113; [34 CFR Sec. 200.70 and Sec. 200.71](https://gov.ecfr.io/cgi-bin/text-idx?SID=ed632bd4a6628f4c6e20e65dbaf3a4e8&mc=true&tpl=/ecfrbrowse/Title34/34tab_02.tpl) | 1. **Reservation of Funds** | | T | | |
| 1. **Evidence shall include**: | |
|  | 1. **Written procedures** for the calculation of the amount of funds for the following required set-asides:  * Homeless * Neglected and Delinquent * Parent and Family Engagement (if allocation is over $500,000) * Parent and Family Engagement Carryover * Private School Proportionate Share including carryover * The LEA should have written procedures to delineate how to collect and provide correct enrollment and poverty numbers to GaDOE so that the state provided worksheet can be correctly completed. This would include the agreed upon method of how poverty would be determined, what date data would be due, how to determine/verify student residence in Title I eligible attendance area. |
|  | 1. Required Set-Asides |
|  | Evidence on the set aside page includes:   * Homeless: Required for all districts with method used to calculate. * Neglected and Delinquent (if applicable). * Parent and Family Engagement (if allocation is over $500,000). * Parent and Family Engagement Carryover (expenditure detail from previous year for function code 2100 matches carryover worksheet). |
|  | 1. Equitable services for private schools: |
|  | Evidence **shall** include the amount reserved for: |
|  | * Parent and Family Engagement for families of private school participants. |
|  | * Instructional and professional development for private school students and teacher. |
|  | * Administrative costs for private school equitable services (optional). |
|  | * Equitable services for private schools Carryover (if applicable). * Approval from State Ombudsman * Updated Proportional Share Worksheet |
|  | 4. Optional Set-Asides (must be district-wide activities) |
|  | The LEA ensures that it complies with the requirements for allocating funds to schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.  [ESEA](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf): Sec. 1113; [34 CFR Sec. 200.70](https://www.ecfr.gov/cgi-bin/text-idx?SID=4befeda9bca5fd720ae7312b07ad962f&mc=true&node=se34.1.200_170&rgn=div8); [200.71](https://www.ecfr.gov/cgi-bin/text-idx?SID=4befeda9bca5fd720ae7312b07ad962f&mc=true&node=se34.1.200_171&rgn=div8) | 1. **Rank Ordering Within Schools** | |  | | |
| 1. **Evidence shall include**: | |
|  | 1. **Written procedures** for identifying eligible students (using multiple, educationally related, objective criteria) for Targeted Assistance schools, Targeted Assistance-like programs where participation is offered to a select group of eligible Title I students (district wide activities), and/or participating private schools. |
|  | 1. List of students by each content area served in rank order according to multiple, educationally related, objective selection criteria with students receiving services identified in the following programs:  * Targeted Assistance Programs * Target Assistance-like programs where participation is offered to a select group of eligible Title I students (district wide activities). * Private Schools |
|  | 1. Documentation that students are being served according to the rank order list. (class rosters) |
| **Pre-Work (GaDOE Use ONLY)** | | | | | | |
|  | * Check eligible attendance area worksheet, school allocation page, and set asides within the Consolidation Application to ensure the above items are correct. | | | | | |

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| **CFM** | **REQUIREMENTS** |  | **EVIDENCE OF IMPLEMENTATION** | **COMMENTS** | | |
|  | **INDIVIDUAL FEDERAL PROGRAMS – TITLE I** | | | | | |
|  | **7. PROFESSIONAL QUALIFICATIONS** | | | **MET** | **NOT MET** | **RECOMMENDATION** |
|  | * Evidence that the LEA ensures that paraprofessionals meet the professional qualifications required by the State on the day before ESSA was enacted (Paraprofessional certification or the equivalent.) * Evidence that the LEA ensures teachers meet state certification/ licensure requirements (GaPSC or minimum requirements determined by LEA in alignment with approved charter or SWSS application) * Evidence that the LEA provides parents notification in a timely manner if the student has been assigned, or has been taught for 4 or more consecutive weeks by a teacher who does not meet applicable State certification/ licensure requirements at the grade level and subject area in which the teacher has been assigned   [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-984; Clearance Certificate [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-211.1; [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Paraprofessionals Sec. 1111(g)(2)(M); [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-204; ESEA/ [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Teachers Sec. 1112 ©(6); [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-200; [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-206; [O.C.G.A.](http://sos.ga.gov/index.php/elections/georgia_code_-_lexisnexis) Sec. 20-2-216; [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Notification Sec.1112 ©(1)(B)(ii); [GaDOE ESSA PQ & In-Field Implementation Guide;](http://www.gadoe.org/School-Improvement/Teacher-and-Leader-Effectiveness/Pages/Professional-Qualifications-(PQ).aspx) [GaDOE Board Rules](http://www.gadoe.org/External-Affairs-and-Policy/State-Board-of-Education/Pages/PEABoardRules.aspx) | 1. **Professional Qualifications/20-Day Notifications** | |  | | |
|  | 1. **Evidence shall include**: |
|  | 1. Alphabetical list of LEA schools/programs (sent to GaDOE 2 weeks before monitoring). |
|  | 1. Evidence LEA staff meet Professional Qualification requirements – Paraprofessionals (Federal PQ), Special Education Teachers (State PQ) and All Other Teachers (LEA PQ) (schedule for selected educators, documentation to show educator meets LEA PQ (examples of work experience, transcripts, etc. showing bachelor’s degree, clearance certificate).   (\*\*all PII (SSN) should be redacted if information is emailed). |
|  | 1. If applicable, original notification(s) verifying the LEA has disseminated 20-Day Notification(s) to parents in a timely manner and in compliance with all applicable laws and guidance.   (copies of 20-Day Notifications sent for selected teachers who did not meet the LEAs PQ requirements (included on Chart).   * Should be sent 10 business days after the 4 consecutive weeks. * Should contain: * Day/month/year of notification * Name of teacher * LEA, school/program * Contain appropriate language from GaDOE website sample)   (20-Day Notifications are not required for paraprofessionals and substitutes, including long-term substitutes). |
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|  | Evidence that the LEA notifies parents of their  “Right to Know” the professional qualifications of their child’s teachers and paraprofessionals.  Notifications meet the requirements outlined in the GaDOE ESSA PQ & In-Field Implementation Guide.  [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec. 1112 ©(1)(A); [GaDOE ESSA PQ & In-Field Implementation Guide](http://www.gadoe.org/School-Improvement/Teacher-and-Leader-Effectiveness/Pages/Professional-Qualifications-(PQ).aspx) | 1. **Right to Know** | | T | | |
|  | 1. Evidence **shall** include the original notification for each LEA school/program verifying the LEA has provided notification to parents of their “Right to Know” the professional qualifications of their child’s teachers and paraprofessionals.  * Documentation showing dissemination by all LEAs schools/programs within 30 calendar days from the start of school or upon enrollment (screenshot of website, LEA/school handbooks with tabbed location, copies of letters, LEA/school brochures, emails). * Notifications should include: * Name of LEA/school, * Contact name, including position and location, * Month/year of dissemination, * Contain the ESSA language from sample on GaDOE webpage. |
|  | Evidence that course and teacher assignment data provided to the state regarding teacher  qualifications is accurate. Specifically, the use of  CPI Certificate Field Codes, Student Class Coding, In-Field Portal, Disputation Assertions and IEP verification.    [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdfhttps%3A/legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Sec. 1111 (g)(2)(J); Sec. 1111 (h)(1)c(ix); [Special Examination Report No. 15-11 conducted by the Georgia Department of Audits and Accounts Performance Audit Division as requested by the Georgia House Appropriations Committee](https://www.audits.ga.gov/rsaAudits/searchReports.aud) | 1. **Data Verification** | |  | | |
|  | 1. **Evidence shall include:** |
|  | 1. Verification of documentation supporting the use of CPI Certificate Field Codes 101, 102, 105 (In-Field and PQ).   Documentation to show educator meets charter waiver in-field equivalent requirements (101) degree, (102) coursework or (105) CTAE equivalent (highlight applicable coursework.) |
|  | 1. Verification of completion AP/IB Training and Gifted Course Hours (if no gifted endorsement) (AP/IB training certificate and documentation of 10 clock hours of Characteristics for Gifted Students) (can be provided by RESA or district). |
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|  | 1. Verification of documentation supporting LEA In-Field Portal disputation assertions.   Documentation to show student GAA status has changed. (LEA may provide a signed and dated statement as verification that the student(s) should not be flagged as a GAA student). |
|  | Evidence that the LEA ensures teachers and administrators initiate professional goals (PLGs) or professional learning plans for applicable contributing professionals (paraprofessionals only), teachers, and administrators in the current school year.    Evidence that the LEA ensures administrators assert progress on PLPs/PLGs for educators with PLPs/PLGs.  [ESEA:](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf) Paraprofessionals Sec. 1111 (g)(2)(M); Teachers Sec. 1112 (c)(6); [GaPSC Rule 505-2-.36;](https://www.gapsc.com/Commission/Rules/Current/Certification/CertRules.aspx) [505-20.36 Guidance Document for Monitoring Professional Learning Renewal](https://www.gapsc.com/ProfessionalLearning/downloads/GlinesforRenewalReqs9-15-16.pdf) | 1. **PLP and PLG** | |  | | |
|  | 1. **Evidence shall include**: |
|  | 1. GaDOE and GaPSC staff will access Teacher and Leader Support and Development (TLSD) Platform reports that capture the FY20 Creation of PLPs/PLGs and FY19 Progress Monitoring of PLPs/PLGs for a sample of contributing professionals, teachers and administrators. Samples will be selected in advance of monitoring. In the event that the LEA, in official agreement with TLSD staff, does not use the TLSD Platform for PLPs/PLGs, a hard copy of PLPs and PLGs for the selected sample must be provided onsite.  * Check PLP/PLGs for Certificate holders in the following positions: Contributing professionals, teachers, principals, assistant principals.   + Verify the creation of a PLP or PLG for educators within 3 months of the start of school or date of hire-whichever is later.   + Verify that administrators monitoring PLPs and PLGs sign-off on individual plan progress for individuals being renewed.   (If selected sample is not found in TLSD platform, LEA will provide documentation of PLPs and PLGs.) |
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| Pre-Work (GaDOE Use ONLY) | | | | | | |
|  | * Collect copy of the district’s Professional Qualifications for FY20 included in the CLIP. * Complete the PQ Monitoring Chart with the selected names using the GaPSC.org portal and PLP/PLG documentation provided. Send the completed list to the LEA 4 weeks before monitoring. * Check the LEA website for Parent Right to Know notice | | | | | |