IDEA Fiscal Monitoring Instrument – SECTION 1

EDGAR: The intent of any monitoring system is "to assure [subgrantees] compliance with applicable Federal requirements and that performance goals are being achieved."

PERSONNEL (Request a list of all personnel paid from SE funds with FTEs and amounts) EDGAR 80.20; OMB Circular A-87 Attachment B

1. How many Special Education **FTE** positions are employed with state/federal funds in the following budgets?

Category	Prior Year				Current Year							
	GP	*Part B*	*Preschool*	*Total*	*GP Budgeted/Employed*		*Part B Budgeted/Employed*		*Preschool Budgeted/Employed*		*Totals Budgeted/Employed*	
Teachers												
Educational Assistants												
Speech Language Pathologists												
Speech Language Teachers												
Homebound Teachers												
School Psychologists												
Guidance Counselors												
Assessment Personnel												
Social Workers												
Bus Drivers												
Bus Attendants												
OT/PT (Not contracted personnel)												
Medical Personnel												
Clerical Personnel												
Principals												
Vice-Principals												
Special Education Supervisors												
Other (specify)												

IDEA: PERSONNEL	Yes	No	NA	FCA	Evidence
2. Are any 504 personnel paid from Special Education funds? If yes, list employees:					❑ LEA generated list of 504 contact personnel—both school/central office

IDEA: GENERAL BUDGET	Yes	No	NA	FCA	Evidence
3. Does the LEA maintain separate accounting records for IDEA & Preschool which reflect the line items and amounts approved in each federal application/budget?					❑ Approved budgets ❑ Revenue reports ❑ Expenditure reports
4. Has the LEA submitted amendments, if necessary, as required by IDEA?					❑ Budget amendments
5. Were any budgets or budget amendments with items requiring prior approval submitted prior to obligating those funds?					❑ Budget amendments ❑ Letter from TN DOE ❑ Other
6. Does the LEA follow local policy for budget amendments NOT requiring the submission/approval by the specific federal program?					❑ Budget Documents ❑ Board minutes approving amendments ❑ Other
7. If revisions were made that did not require amendments but did require prior approval, were appropriate addenda submitted prior to making changes? (EDGAR 80.30)					❑ FTEs on file ❑ Equipment >$5000 ❑ Current budget
8. Are any legal expenses being paid from SE funds? (OMB Circular A-87, Attachment B)					❑ Due process letters ❑ Invoices from lawyers
9. Is documentation on file to detail the proportionate amount of funds spent on services provided to private school students with disabilities? (34 CFR 300.133) Is there documentation on file to substantiate the number of private school students submitted to the State for funding purposes?					❑ Agreement with private schools ❑ Contact logs ❑ Invoices
10. Does the LEA have any charter schools within its jurisdiction? (34 CFR 300.209) If yes, are children with disabilities attending those schools served in the same manner as disabled children in other schools?					❑ Per pupil expenditure formula ❑ Invoices, contracts ❑ Formal agreements
11. Were any IDEA funds used for construction (either new or renovation)? (34 CFR 300.718) If yes, did the LEA receive prior approval from the appropriate State authority to use these funds for construction projects?					❑ Approval Letter from Mr. Fisher ❑ LEA Budget
12. Does the LEA have on file calculations for Excess Costs for both their elementary and secondary schools which demonstrate that the LEA has spent at least the minimum average amount for the education of its children with disabilities before Part B funds are used. (34 CFR 300.16 and 202(b) (2), Appendix A to Part 300 – Excess Costs Calculation)?					❑ Fiscal Calculation Worksheet
13. Were any funds expended under the following "permissive use of funds" categories: (P.L. 108-446 Section 613) o Adjustment to Local Effort? o Use of IDEA funds for Schoolwide Program? o Use of IDEA funds for Early Intervening Services? If so, were these funds used only as allowed? Were records kept to document the use of funds?					❑ Comprehensive Application Use of Funds Worksheet ❑ LEA budget ❑ Prior Year Report Fiscal Records

IDEA: GENERAL BUDGET	Yes	No	NA	FCA	Evidence
14. Did the LEA consolidate any IDEA funds in schoolwide programs without reporting such in the comprehensive application? (34 CFR 300.206)					❑ School Budgets
15. Was the LEA **required** to use a portion of their allocation to address disproportionality concerns? (P.L. 108-446 Section 613 (f)(4)) If so, were the funds spent appropriately? Has an annual report been submitted?					❑ State List for Significant Disproportionality or voluntary LEA Budget review ❑ LEA Annual Report
16. Were federal completion reports submitted in the time frame required (90 days after completion of the project)? (EDGAR 80.50) If not did the LEA request a waiver from the state?					❑ Dates Completion Reports Received by State ❑ Waiver approval from State
17. If any money remained when submitting Completion Reports for the "01" budget, did the LEA also submit a carryover budget or release any remaining funds? (EDGAR 80.23)					❑ Carryover Budget Approval ❑ Release of Funds Letter ❑ Fiscal Records
18. Is there documentation to substantiate the funds used to determine maintenance of effort? (A-133 Compliance Supplement)					❑ GP Special Education Budget
19. The LEA has budgeted high cost reimbursement funds in either the GP SPED 71200 or 72200 account series to be spent on special education programs and services and the amount budgeted agrees with the reimbursement forwarded to the LEA.					❑ GP Special Education Budget ❑ Backup Documentation for Reimbursement Request
20. Does the LEA have records to document amounts and services provided for reimbursement for High Cost students? P.L. 108-446 ; Section 602(8) and 611 (c)(3) Are any of these services funded by IDEA?					❑ LEA Budget review ❑ LEA High Cost Request ❑ Backup Documentation for Reimbursement Request
21. Does the LEA have on file a contract signed by the Commissioner for all students whose instructional services are provided entirely by an outside entity? (TCA 49-10-107,TCA 49-10-305, TCA 49-10-701 Is the LEA monitoring the services provided through this contract?					❑ Contracts Log
22. Are federal funds expended in such a manner to supplement and not supplant state, local, and/or other federal funds?					❑ Revenue/expenditure reports
23. Are all financial records and supporting documents maintained for 3 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records?					❑ Records from FY 10 ❑ Records from FY 09 ❑ Records from FY08 ❑ Other records for unresolved issues
24. Does the LEA determine that purchases with federal funds comply with federal cost principles (e.g. necessary, reasonable, and allocable)?					❑ Budgets ❑ Invoices
IDEA: TCSPP	**Yes**	**No**	**NA**	**FCA**	**Evidence**
25. Did the LEA prorate expenditures between federal, state, and/or local funding sources when purchases supported more than one funding purpose?					❑ TCSPP Component 5 ❑ Expenditures documented

IDEA: PERSONNEL	Yes	No	NA	FCA	Evidence
26. Are positions consistent with the approved budget application?					❑ Budget documents ❑ Application / plan
27. Are FTEs consistent with the approved budget/application? *If no, explain:*					❑ Personnel lists ❑ Other
28. Is there a substantial increase/decrease in FTE positions from the previous year?					❑ Personnel Chart on IDEA FM Instrument ❑ FY11 personnel list
29. Are FTEs calculated appropriately? (Example: A 12 month employee calculated on 52 weeks per year x 40 hours per week =2,080 hours per year					❑ Sample calculation of FTE for certified staff ❑ Sample calculations of FTE for non-certified staff
30. Are appropriate fringe benefits for each category of personnel being paid from the corresponding budget?					❑ Expenditure Reports
31. Where employees are funded 100% with a single federal award, does the LEA have on file certifications that the employee worked solely on that program for the period covered by the certification? (OMB Circular A-87)					❑ Certification ❑ Time Sheets (if applicable)
32. Where employees work on multiple activities funded from different sources, is the distribution of their salaries/wages supported by personnel activity reports/logs? (OMB Circular A-87)					❑ Time Sheets ❑ PARS (Personnel Activity Report Statement)
33. Does the personnel activity documentation meet the following standards?					
o Reflects an after the fact distribution of the actual activity					❑ PARS ❑ Expenditure Report ❑ Payroll Distribution Sheets
o Accounts for the total activity for which each employee is compensated					❑ PARS ❑ Expenditure Report ❑ Payroll Distribution Sheets
o Prepared at least monthly & coincides with one or more pay periods					❑ PARS ❑ Expenditure Report ❑ Payroll Distribution Sheets
o Signed by the employee					❑ PARS
IDEA: EQUIPMENT	**Yes**	**No**	**NA**	**FCA**	**Evidence**
34. Is equipment purchased with federal funds used in the appropriate programs?					❑ Inventory List to Sample
35. Has the LEA conducted a physical inventory of equipment within the last two years?					❑ Inventory List with Date/s and signature/s

IDEA: GENERAL BUDGET	Yes	No	NA	Evidence
36. Does the LEA maintain property records of all equipment purchased with federal funds which includes the follow information:				❑ IDEA/Special Ed Inventory List
❑ Description of the item				
❑ Serial number/Identification number				
❑ Source of the property				
❑ Titleholder				
❑ Acquisition date				
❑ Cost				
❑ Percentage of Federal participation				
❑ Location				
❑ Use				
❑ Condition				
❑ Disposition information (date, method, sales price)				
If no to any please explain:				
37. Has the LEA submitted a disposition of equipment report to the State as equipment became obsolete, no longer needed, or useable?				❑ Letter to TN DOE ❑ Letter from TN DOE

IDEA ARRA-Specific Fiscal Monitoring

IDEA ARRA REPORTING	Yes	No	Comments
38. Did the LEA submit its quarterly expenditure reports to the State within the timelines given by the Division of Finance and Administration?			
39. Were the reports accurate and contain only expenditures and not obligations?			
Transparency and Accountability	**Yes**	**No**	**Comments**
40. Are ARRA funds and expenditures tracked in separate budget accounts and categories as required?			
41. Do LEA budgets accurately reflect the approved ARRA budgets?			
42. Do the budget records accurately reflect expenditures of ARRA funds?			
43. Are accurate/complete expenditure records maintained on file to document the expenditure of funds?			
44. Are detailed records on the use of ARRA funds available and accurate?			
Private School Proportionate Share	**Yes**	**No**	**Comments**
45. Is there evidence that consultation took place which included information on ARRA funding?			
46. Were private schools made aware of the availability of additional services in FY '10 due to the stimulus funds?			

Renovations/Alterations of Facilities	Yes	No	Comments
47. Prior to obligating any federal funds on renovations/alternations of facilities, did the LEA request and receive approval from the State?			
48. Is evidence available to assure that the LEA is following all applicable regulations and guidance?			
49. Is documentation maintained on file regarding all expenditures of renovations/alternations as approved in the ARRA application?			
Reduction of Maintenance of Effort	**Yes**	**No**	**Comments**
50. Was the LEA eligible to reduce maintenance of effort?			
51. Have all freed up state/local funds been appropriately budgeted and coded as indicated in the comprehensive application?			
52. Is the LEA tracking expenditures of all freed up state/local funds?			
53. Are expenditures consistent with the application?			
54. Are expenditures authorized under ESEA?			

IDEA Fiscal Monitoring Instrument – SECTION 2

Statement	LEA Policy / Procedure	Yes	No	FCA	Evidence of Program Implementation	Yes	No	N/A	FCA
BUDGETS and AMENDMENTS									
1. The LEA has board policy/ procedure governing the preparation and approval of budgets and budget amendments.	❑ Board Policy # ❑ Procedures manual page				❑ Documentation of implementation addressed in Section 1, #'s 3-7.				
TRAVEL									
2. The LEA has board policy/ procedure to authorize, verify and reimburse travel expenditures. (OMB Circular A 133-Compliance Supplement)	❑ Board Policy # ❑ Procedures manual page				❑ Travel Requests ❑ Purchase Orders ❑ Receipts/Invoices ❑ Check/Expenditure				
PROCUREMENT									
3. The LEA has written procurement procedures (including policies specific to equipment) that ensure the appropriate director/supervisor of each federal program has internal control for developing and approving purchases. [EDGAR 80.36]	❑ Board Policy # ❑ Procedures manual page				❑ Requisitions/Purchase Orders ❑ Invoices ❑ Evidence of Receipt of Goods (packing slips, sign-off, etc.) ❑ Check/Expenditure				
4. LEA has a policy/ procedure for awarding contracts that ensures the appropriate director/supervisor of each federal program has internal control for developing and awarding contracts. [EDGAR 80.36(b)(3) Does the policy include a means to insure that the contractee/vendor has not been disbarred or suspended?	❑ Board Policy # ❑ Procedures manual page				❑ Contract-signed/dated ❑ Evidence of bids, if required				

Statement	LEA Policy / Procedure	Yes	No	FCA	Evidence of Program Implementation	Yes	No	N/A	FCA
5. The LEA maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interest; accepting gifts, favors, etc. [EDGAR 80.36 (b) (3)]	❑ Board Policy # ❑ Procedures manual page				❑ Contracts ❑ Evidence of Screening				
EQUIPMENT									
6. The LEA has a definition of equipment (that is the same as or more restrictive than the State of TN definition) and property records which include all equipment purchased with federal funds.	❑ Board Policy # ❑ Procedures manual page				❑ Requisitions/Purchase Orders ❑ Invoices ❑ Evidence of Receipt of Goods ❑ Check/Expenditure ❑ Inventory (Section 1, #35)				
7. Adequate maintenance procedures have been developed to keep equipment in good condition.	❑ Board Policy # ❑ Procedures manual page				❑ Maintenance Records ❑ Interview				
8. The LEA has a board policy/ procedure for proper disposal of equipment which includes ensuring the highest possible return if the LEA is authorized or required to sell equipment.	❑ Board Policy # ❑ Procedures manual page				❑ Disposition List ❑ Documentation of Price Determination				
9. The LEA has a board policy/ procedure for proper disposal of equipment that addresses the disposal of equipment with a fair market value of greater than $5,000.	❑ Board Policy # ❑ Procedures manual page				❑ Disposition List ❑ Documentation of Price Determination				