



Documentation to be uploaded into Mississippi Comprehensive Automated Performance-Based System (MCAPS)

How to submit documents

Log Into MCAPS

- Go to the LEA Document Library
- Root Folder 2024
- Click on 2024 Tab
- Click on IDEA Fiscal Folder
- Click on Cyclical Fiscal Monitoring
- All Components and Additional Needed Documents will be listed. Click on the tab of required documents.
 - ❖ Cost Principles
 - Expenditure Reports (2610, 2620, CCEIS, Private School, and 1130 if applicable) capturing July 1, 2023-June 30, 2024
 - Procurement Packets once selected by monitoring team
 - Budget vs. Expenditure Reports; History Transaction Reports, etc...
 - ❖ Time and Effort
 - List of employees paid with funds 2610 or 2620 providing name, position, location, contract amount with funding percentage.
 - Semi-Annuals and Personnel Activity Reports (PAR)
 - Contracts for certified personnel and at-will work agreements for non-certified personnel
 - Payroll Report July 1, 2023- June 30, 2024
 - ❖ IDEA Specific Requirements
 - Expenditure Reports for Parentally Placed Private School Children and CCEIS/CEIS
 - Personnel salaries reports of CCEIS and /or private school

- Private School contact confirmation and agreement documents
 - Maintenance of Effort (MOE) Letter from MDE. If MOE has not been met, the district's response to MDE, followed with MDE's final response must also be uploaded.
 - Application page of MCAPS plan of the Private School/CCEIS and amount required.
- ❖ Inventory Management System
- Listing of all equipment purchased with IDEA Part B federal funds providing the following:
 - Serial number or other identification number
 - Description of property
 - Source of funding for the property
 - Who holds the title/custodian of the property
 - Acquisition date
 - Acquisition cost of property
 - Percentage of Federal funds used to acquire property
 - Location of property
 - Condition of property
 - Disposition of property
 - LEA's Inventory Procedures that include:
 - Process performed when inventory is received
 - Process describing what type of property is tagged and what position/office performs the tagging
 - Process to adjust the inventory records in the event the property is sold, lost, or stolen, or cannot be repaired
 - Process describing how the physical inventory is performed
- ❖ Financial System Review
- LEA's chart of accounts
 - Office of Grants Management indirect cost rate agreement letter
 - Accrual reports

❖ Written Fiscal Policies and Procedures

- LEA's procedural manual
- LEA's fiscal policies
 - Written Conflict of Interest Policy 2 CFR §200.318(c)
 - Fiscal Record Retention Policy 2 CFR §200.334
 - Written Travel Policy 2CFR §200.474(b)
- LEA's fiscal procedures
 - Cost Principles 2 CFR §200. Subpart E
 - Written Procurement 2 CFR §200.318,319(c)
 - Time and Effort Procedures 2 CFR §200.430, 403(a)
 - Inventory Management 2 CFR §200.313
 - Written Cash Management 2 CFR §200.305
 - Separation of duties 2 CFR §200.303
 - Written Allowability Procedures 2CFR 200.302(b)(7)

❖ Additional Information

- Documents relating to the LEA's response to findings will be uploaded to this section if necessary.

❖ Monitoring Reports

- MDE/OSE will upload information into this folder

Note: The FY25 Cyclical Monitoring Tab is being added.

The Inventory Management System folder is being added.