Mississippi Department of Education

IDEA Part B Fiscal Monitoring Self-Assessment

District Name:	
Special Education Director Name:	
Date:	
Cyclical Year:	

Self-Assessment Team Documentation

Document the members of the LEA self-assessment team in the chart below.

Self-Assessment Team Member Names	Title/Role

Office of Special Education Fiscal Management

Cyclical Monitoring Self-Assessment

Introduction

The Mississippi Department of Education (MDE) Office of Special Education (OSE) facilitates the opportunity for self-monitoring as a method of analyzing the implementation of the Individuals with Disabilities Education Act (IDEA)2004 (PL108-446), and Education Department General Administrative Regulations (EDGAR) require that the MS Department of Education monitor local education agencies including charter schools and state-operated programs to ensure fiscal compliance with state and federal laws, regulations, policies and procedures that govern the provision of special education and related services to appropriately identified children.

The primary goal of the self-assessment is to identify areas for potential improvement and technical assistance for local education agencies, charter schools and state agencies who request federal, state, and local funds to ensure the alignment toward improved results for eligible children with disabilities and their families.

Components

There are six components of the self-assessment process: Policies and Procedures, Cost Principles and Expenditures, Time and Effort, IDEA Fiscal Requirements, Financial System Review, and Inventory Management. The LEA, Charter School or state agencies are required to analyze the evidence submitted by utilizing the guided questions in these six components.

Citations

For potential noncompliance and identifying areas where the state will examine evidence of compliance, each component is supported by a compliance regulation that will help the agencies self-assessment team understand the IDEA and EDGAR fiscal requirements aligned with the agreements of approved subgrant awards.

Planning and Preparation

The local education agency, charter school or state agency should assign key staff to include: The Director of Special Services, Business Manager and other personnel who are responsible for the fiscal management policies and procedures related to IDEA subgrant awards.

Activities

The self-assessment consists of a review of fiscal artifacts related to each of the six components. These same components will be reviewed during the OSE monitoring protocol process either by desk review or onsite.

Required Activity	Recommended Action Steps
1. **Director of Special Services selects team members**	**The team should include personnel responsible for implementing fiscal policies and procedures related to IDEA subgrant awards.** • **Director of Student Services** • **Business Manager** • **Office Manager and/or Assistant** • **Inventory/Equipment personnel**
2. **Conduct an initial meeting with team members to align responsibilities**	**Align team members to appropriate artifact collection and review.** • **Expenditure reports**

	• **Time and Effort (PARs and SEMIs)** • **Private School Placements, CEIS/CCEIS, Schoolwide programs** • **Policies and Procedures** • **Inventory List**		
3. **Complete required self-assessment**	Based on the above collection and review, complete the aligned statements and questions.		
4. **Compile artifacts for uploads to MCAPS**	The team should utilize the potential source of documentation to guide the artifacts chosen for uploading in MCAPS.		
5. **Upload required artifacts of evidence to MCAPS**	The team should assign person(s) to complete the uploads for OSE to begin the review process.		

Section One: Cost Principles and Expenditures			**Documents**
Compliance	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. Does the cost allocation of transactions/expenditures match the LEA/Entity methods of cost allocation narrative?			• Budget vs Expenditure Report • Expenditure reports for 2610, 2620, CCEIS, Private Schools from 7/1 through 6/30 (12month report) • Journal Entry Report
b. Are expenditures used for allowable and approved activities?			• Procurement packets from 2610, 2620, 1130, CCEIS, Private Schools. Note: The transactions will be chosen by the reviewer from MDE, and these will be uploaded at that time.
c. Does the agency ensure that the payment transactions reference a PO, contractual agreement, or other prior approval?			• Requisition • Board Minutes • History Transaction Report
d. There is a valid contract for each expenditure using federal IDEA funds identified in expenditure reports.			• Signed Contractual Agreement • Board approval signature • Board minutes
e. The LEA has written policies/procedures for developing and awarding contracts.			• District policy and procedure
f. Procedures are established to verify that vendors providing services or goods have not been suspended or debarred by the State and/or the federal government.			
g. Contracts include the following: WHO will provide the services, WHAT services will be provided, WHEN the			• Contracts

	services will be provided and WHERE the services will be provided.		
h.	Contracts contain beginning and ending dates that include month, date, and year.		
i.	Contracts include a printed name with a valid signature dated and the staff positions outlined.		
j.	All IDEA contracted service invoices are supported by a valid contract.		
k.	Invoices include WHO provided the services, WHAT services were provided, WHEN the services were provided, WHERE the services were provided, and WHO received the services.		
l.	Invoices include rates and fees established in the valid contract.		
m.	Does the agency ensure that expenditures are not commingled with other sources such as SBAC/Medicaid?		• Expenditure Report Coding • Policy and Procedure

Section Two: Time and Effort			Documents
Compliance **Semi-Annual Certification** Salaries and wages paid for employees who work on a single federal cost object must be supported by periodic certifications that the employees worked solely on that activity for the period covered by the certification. These certifications must be prepared at least semi-annually and signed by the employee or supervisory official who has firsthand knowledge of the employee's work.	*YES*	*NO*	**Evidence uploaded into MCAPS**
a. There are written policies/procedures for meeting Time and Effort requirements for personnel paid with IDEA funds.			• Policy and Procedure Manual
b. The time and Effort policies/procedures include the staff position(s) responsible for identifying employees who require Semi-Annual Certification and for collecting and maintaining the certifications.			• A List of employees paid from any portion of 2610 or 2620 by location and designated percentages.
c. Payroll documents are available that identify the funding source and program report code of all employees who serve students with disabilities and are used to identify employees who require Semi-Annual Certification.			• Salary Distribution report • Gross Payroll (Cumulative earnings distribution by employee) • Board approved employee contracts of 2610 and 2620
d. According to payroll records all employees who have worked on a single Federal cost objective have Semi-Annual Certifications.			• Semi Annual Certifications for both semesters
e. Semi-Annual Certification Forms cover one year and are completed twice in a 12-month period.			

f. The beginning and ending dates of the Semi-Annual Certification Form includes month/day/year of the certification period.			
g. The Semi-Annual Certification Form includes a legible, printed, and written signature of the employee or supervisor completing the form. (The LEA may choose to add a printed position name on the form.)			
h. All signatures are affixed and dated after the work has been certified as completed.			
i. When a Blanket Semi-Annual Certification Form is used to document certification of multiple employees at a single site, the list of employees is recorded in a manner that clearly identifies the site (names are not attached separately to a certification form with no identifying site information.			

	YES	NO	Evidence uploaded into MCAPS
Personnel Activity Report (PAR) Employees who work on multiple cost objectives must support the distribution of their salaries or wages by completing personnel activity reports. These personnel activity reports must reflect an after-the fact distribution of the actual activity; must account for the total activity for which the employee is compensated; must be prepared at least monthly, coinciding with one or more pay periods; and must be signed by employee. At least quarterly, comparisons must be made between actual costs (based on monthly activity reports) to budgeted distribution.			
a. Time and Effort policies/procedures detail the documentation required for distribution of the salaries and wages of an employee who works on multiple cost objectives.			• Policy and Procedure
b. Time and Effort policies/procedures include staff position(s) responsible for identifying employees who require PARs.			• A List of employees paid from any portion of 2610 or 2620 by location and designated percentages.
c. Payroll documents are available that identify the funding source and program report code of all employees who serve students with disabilities and are used to identify employees who require a PAR.			• Salary Distribution report • Gross Payroll (Cumulative earnings distribution by employee) • Board approved employee contracts of 2610 and 2620
d. All PARs are completed monthly or as specified in the LEA approved substitute system and include documentation that reflects after-the-fact distribution of each activity performed.			• PARS for each month
e. Each PAR form has a legible, handwritten employee signature and date.			

f.	All signatures and dates are after the end of the PAR date. (i.e., PAR for January 1, 2024, through January 30, 2014, is signed after January 30, 2024).		
g.	There is a proper handwritten signature by a supervisory official who has firsthand knowledge of the employee's work.		

Section Three: IDEA Fiscal Requirements			• **Documents**
Maintenance of Fiscal Effort (MOE) Funds provided to an LEA under Part B of the IDEA must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from state and/or local funds below the level of those expenditures for the preceding fiscal year	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. The LEA is aware that MOE can be met one of four ways. There are: total of state and local expenditures, total local expenditures only, state, and local total expenditures per child and local expenditures per child only.			• 1130 expenditure report • This may be done through an interview.
b. If applicable, the LEA uses the justification worksheet based on **§300.204**.			
c. If applicable, the LEA is aware there is a copy of a memo sent from the OSE Director of Special Education explaining MOE and eligibility under **§300.204**.			
d. Does the LEA meet the Maintenance of Effort requirement and is there documentation to substantiate?			• MDE Letter confirming that MOE is met or not met.
e. If MOE is not maintained, documented evidence releasing the LEA from the requirement by the SEA is on file.			

Proportionate Share for Eligible Parentally Placed Private School Children Each LEA must expend, on the provision of special education and related services for the eligible parentally – placed private school children with disabilities enrolled in private schools located in the LEA.	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. The proportionate Share Section of the current IDEA narrative in MCAPS provides accurate information regarding the LEA Proportionate Share activities.			
b. Is there evidence of a proportionate share calculation amount?			
c. Are expenditure reports available that identify federal IDEA funds used for Proportionate Share?			• Expenditure report for Private School
d. Is there evidence of documentation tracking proportionate share expenditures? (contracts, invoices, payroll)			• Budget report to include carryover • Personnel Gross Salary Report for Private School

			• Vender contracts if applicable
e.	If applicable, salaried employees of the LEA that also are paid from proportionate share funds complete a Personnel Activity Report (PAR) that documents time spent providing proportionate share services.		• Time and Effort document if applicable
f.	Does the LEA have documentation on file to support the consultation process? (dates of meetings, sign-in sheets, signed affirmation forms from private school representatives)		• Private School Agreement and supporting documentation
g.	Did the LEA ensure child find and evaluation costs for Proportionate share students were not included as part of the Proportionate share obligation?		• Outline Plan of Services
h.	Does the LEA have a home school policy that allows for participation in district programs?		• Policy Manual

		Yes	*No*	**Evidence uploaded into MCAPS**
Coordinated Early Intervening Services (CEIS) LEAs providing CEIS/CCEIS must report annually the number of children receiving CEIS, the number of children who received CEIS, the number of children who received CEIS and subsequently received special education and related services during the preceding 2-year period. CEIS funds must be used solely for CEIS activities.				
a.	The IDEA project narrative for the current year provides accurate and detailed information about the LEA's CEIS activities.			
b.	Are expenditure documents available that identify IDEA funds used for CEIS activities?			• CCEIS/CEIS Expenditure report • Budget report to include carryover • Personnel Gross Salary Report for CCEIS/CEIS • Vender contracts if applicable
c.	Is there evidence of a tracking system for students receiving CEIS?			• CCEIS/CEIS Plan
d.	Did the LEA develop and implement a plan for assuring that students selected to participate in CEIS activities and later identified as students with disabilities are not served by individuals paid with CEIS funds?			
e.	Is there evidence of a tracking system for students who receive CEIS and the number of those students who subsequently receive special education and related services during the two years after receipt of CEIS?			
f.	Are CEIS funds used solely for CEIS activities?			
g.	If applicable, do salaried employees of the LEA that also are paid from CEIS funds complete a Personnel Activity Report (PAR) that documents time spent providing CEIS?			• PARS if applicable

h. Did the LEA track CEIS expenditures paid with IDEA funds separately from other expenditures?			• CCEIS/CEIS expenditure report

Section Four: Financial System Review			Documents
Compliance	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. Does the LEA maintain a fiscal management system that accurately identifies the source and amount of funds awarded to them?			• Name of fiscal management package
b. Expenditure reports are available aligned with the MCAPS budget allocations by function and object code.			• Expenditure Reports for 2610 and 2620
c. Does the LEA have a working budget vs. expenditures?			• Budget vs. Expenditure Report with and without carryover
d. Does the District have a copy of their current approved IDEA Part B Budget?			• GAN Report
e. Are budget modifications requested and approved prior to expenditure?			• Procedures • Expenditure budget reports • Revision form • MCAPS overview report plus/minus
f. Were expenditures reported and requested through MCAPS on a reimbursable basis and submit all required reports on time?			• MCAPS budget • At least Quarterly request of funds (drawdowns)

Section Five: Written Fiscal Policies and Procedures			Documents
Compliance	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. Does the LEA have a funding manual that sets for the policies and procedures used by the LEA to administer federal subgrant funds. PROCEDURES: Cost Principles - 2 C.F.R. §200 Subpart E Procurement - 2 C.F.R. §200.318 Written Cash Management-2C.F.R. §200.302(b)(6) & §200.305 Written Allowability Procedures – 2 C.F.R. §200.302(b)(7)			• District Fiscal Management Policies and Procedures Manual for IDEA. If this is included with the Federal Programs Manual, ensure all the EDGAR regulations are aligned for IDEA purposes and both programs are outlined in the Manual.

Written Procurement Procedures – 2 C.F.R. §200.319(c) Time and Effort - 2 C.F.R. §200.430, 403(a) Inventory Management 2 C.F.R. §200.313 Separation of Duties - 2 C.F.R. §200.303 POLICIES: Written Conflicts of Interest Policy – 2 C.F.R. §200.318(c) Fiscal records retention Policy – 2 C.F.R. §200.334 Written Travel Policy – 2 C.F.R. §200.474(b)			

Section Six: Equipment		Documents	
Compliance	*Yes*	*No*	**Evidence uploaded into MCAPS**
a. Federal IDEA funds are used to purchase equipment.			• Budget Report
b. Expenditure reports are available that identify federal IDEA funds used to purchase equipment. (object codes)			• Expenditure Report
c. There are written policies/procedures for maintaining records of equipment purchased with federal funds.			• District Fiscal Policy Manual
d. Written policies include the threshold (dollar amount) that the LEA has identified for classification of purchased items as equipment.			
e. Written policies/procedures include the staff position(s) responsible for maintaining records of equipment with IDEA funds and responsible for conducting a physical inventory at least every two years.			
f. IDEA equipment records are maintained and include a description, serial or other identifying number, source, and acquisition cost and date.			• Inventory List • Documentation of the most current physical inventory
g. A physical inventory has been conducted within the last two years and there is evidence that shows description, purchase price, location, and condition of each piece of equipment.			
h. The LEA has policies/procedures for proper disposal of equipment?			
i. The LEA inventory demonstrates compliance with policies and procedures set forth by the Mississippi Public School Asset Management Manual. (For example, is the threshold			

limit set by the Mississippi Public School Asset Management Manual being applied?)			
j. Equipment inventory captures "significant technological items" regardless of the LEA inventory threshold.			
k. The LEA physical inventory is reconciled with property records to assure that all equipment and significant technological items purchased with IDEA funds are inventoried.			