Name of District: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_District Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Review: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Staff Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**GENERAL For the fiscal assessment do we need to include any MCAP questions or questions from the fiscal risk assessment?**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 1 | 34 CFR 300.2022 CFR 200.302 | Does the LEA have adequate policy and procedures to ensure IDEA funds are spent only on allowable costs? |  |  |  Satisfactory Unsatisfactory |  |
| 2 | EDGAR 76.7022 CFR 200.302Special Education Code ListAccounting Manual for Mississippi Public School DistrictsEDGAR 76.70234 CFR 300.1622 CFR 200.303 | Does the LEA use function and object codes established in the Special Education Code List to the project application? |  |  |  Satisfactory Unsatisfactory |  |
| 3 | 34 CFR 300.517EDGAR 76.7022 CFR 200.302Special Education Code ListAccounting Manual for Mississippi Public School Districts | Are any legal expenses being paid from IDEA funds?  |  |  |  Satisfactory Unsatisfactory |  |
| 4 | EDGAR 76.70234 CFR 300.1622 CFR 200.303 | Does the LEA track expenditures paid with IDEA separately from other expenditures? |  |  |  Satisfactory Unsatisfactory |  |

**INTERNAL CONTROL**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 5 | EDGAR 80.202 CFR 200.612 CFR 200.622 CFR 200.302 | Did the LEA ensure all purchases for goods and services paid with any portion of IDEA funds were supported by the proper documentation including a purchase order and invoice?  |  |  |  Satisfactory Unsatisfactory  | Purchase ordersInvoicesReceiving Records |
| 6 | EDGAR 80.202 CFR 200.622 CFR 200.305 | Did the LEA ensure supporting documents were reviewed prior to the payment being issued/approved? |  |  |  Satisfactory Unsatisfactory | Purchase ordersInvoicesReceiving RecordsLEA procedures |

**PROCUREMENT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 7 | 2 CFR 200.3192 CFR 200.326 | Does the LEA ensure contractors/vendors were not debarred, suspended, or include on the Excluded Parties List (EPLS) before issuing a contract to be paid with IDEA funds? |  |  |  Satisfactory Unsatisfactory  | Contractor VendorSearch resultLEA policiesLEA procedures |
| 8 | 2 CFR 200.326, Appendix II to Part 200 | Do the contractual services contracts include appropriate terms and conditions to include beginning and ending dates, scope of work and rate of pay? |  |  |  Satisfactory Unsatisfactory | ContractsPoliciesProceduresMS Agency Accounting Policies & Procedures (MAAPP) |
| 9 | 2 CFR 200.415  | Does the Special Education Director and LEA Superintendent sign all contracts/agreements for services paid with IDEA funds? |  |  |  Satisfactory Unsatisfactory | Contracts PoliciesProceduresAgency AccountingPolicies & Procedures(MAAPP) |
| 10 | 2 CFR 200.342 CFR 200.415 | Did the contractor submit documentation of services when invoicing for payment that includes who, what, where, when and rate of pay? |  |  |  Satisfactory Unsatisfactory  | InvoicesPurchase ordersPoliciesProcedures |

**PERSONNEL**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 11 | 2 CFR 200.1042 CFR 200.4032 CFR 200.403 | Does the LEA have any employees being paid with IDEA funds? |  |  |  Satisfactory Unsatisfactory  | Project ApplicationEmployee Payroll listingPersonnel ReportDiscretionary Grants |
| 12 | 2 CFR 200.1042 CFR 200.4032 CFR 200.430 | Are the positions consistent with the approved project application? |  |  |  Satisfactory Unsatisfactory | Project ApplicationPersonnel Report |
| 13 | 2 CFR 200.4032 CFR 200.431 | Are the fringe benefits being prorated in accordance with the employees’ salary?  |  |  |  Satisfactory Unsatisfactory | Employee payroll listingPersonnel reportEmployee DistributionListing |
| 14 | Project Application Procedures | Does the LEA amend its project application to align with the Mississippi Adequate Education Program snapshot?  |  |  |  Satisfactory Unsatisfactory | Project applicationAmendmentsMAEP PersonnelSnapshot |
| 15 | 2 CFR 200.401 | Are any 504 or Gifted personnel being paid with IDEA funds? |  |  |  Satisfactory Unsatisfactory | Personnel ReportEmployee payrollListing EmployeeDistribution Listing |

**PERSONNEL**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 16 | 2 CFR 200.430 | Does the LEA have on file certifications signed and dated by the employee and/or supervisor that the employee worked solely on one cost objective?  |  |  |  Satisfactory Unsatisfactory  | Project ApplicationEmployee Distribution Listing Semi-annual Certification forms |
| 17 | 2 CFR 200.430 | Does the LEA have on file personnel activity reports (PAR) for those employees who worked on multiple cost objectives? |  |  |  Satisfactory Unsatisfactory | Project ApplicationEmployee Distribution Listing Time Sheets |
| 18 | Special Education Code ListAccounting Manual for Mississippi Public School Districts | Does the LEA’s payroll documentation for all personnel listed in the approved project application reflect the funding source and object code? |  |  |  Satisfactory Unsatisfactory | Project ApplicationEmployee Distribution Listing |
| 19 | 2 CFR 200.430 | Did the LEA ensure the Semi-Annual Certification forms were completed twice during the school year (semi-annually) |  |  |  Satisfactory Unsatisfactory | LEA policiesSemi-annualcertificationforms |
| 20 | 2 CFR 200.430 | Do the semi-annual certification forms have beginning and ending dates that includes month/day/year? |  |  |  Satisfactory Unsatisfactory | Semi-annual certifications formsLEA policiesLEA procedures |

**PERSONNEL**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 21 | 2 CFR 200.430 | Do the semi-annual certification forms have signatures that are affixed and dated after the work has been completed? |  |  |  Satisfactory Unsatisfactory  | Semi-annual certifications formsLEA policiesLEA procedures |
| 22 | 2 CFR 200.430 | Do the LEA’s Par forms include all required components such as the specific cost objective, number of hours worked, and time worked on each cost objective?  |  |  |  Satisfactory Unsatisfactory | Semi-annual certifications formsLEA policiesLEA procedures |
| 23 | 2 CFR 200.430 | Do the PAR forms have all required signatures and are signed on or after the end of the PAR date, i.e. January 1 2015 thru January 31, 2015? |  |  |  Satisfactory Unsatisfactory | Time sheetsLEA policiesLEA procedures |

**EQUIPMENT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 24 | 2 CFR 200.313MS Public School Asset Management Manual | Does the LEA maintain an updated equipment list of all equipment purchased with IDEA funds? |  |  |  Satisfactory Unsatisfactory  | LEA Equipment ListingProject Application Equipment Request PageLEA Fixed Asset Listing |
| 25 | 2 CFR 200.313MS Public School Asset Management Manual | Does the LEA maintain adequate controls to account for the location, custody and security of equipment purchased with IDEA funds? |  |  |  Satisfactory Unsatisfactory | LEA policiesLEA procedures LEA Fixed Asset ListingHand ReceiptsTransfer of Equipment FormDisposal Form |
| 26 | 2 CFR 200.313MS Public School Asset Management Manual | Has the LEA conducted a physical inventory within the past two years? |  |  |  Satisfactory Unsatisfactory | LEA policiesLEA proceduresInventory Report |
| 27 | 2 CFR 200.313MS Public School Asset Management Manual | Has the LEA tagged all equipment purchased with IDEA funds with an IDEA tag? |  |  |  Satisfactory Unsatisfactory | LEA Equipment ListingProject Application Equipment Request PageLEA Fixed Asset Listing |
| 28 | 2 CFR 200.313MS Public School Asset Management Manual | Does the LEA have policies or procedures that address the disposal of equipment? |  |  |  Satisfactory Unsatisfactory | LEA policiesLEA procedures |

**EQUIPMENT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 29 | 2 CFR 200.313MS Public School Asset Management Manual | Does the LEA have policies and procedures that address lost or stolen equipment? |  |  |  Satisfactory Unsatisfactory  | LEA policiesLEA procedures |
| 30 | 2 CFR 200.313MS Public School Asset Management Manual | Did the LEA purchase equipment with IDEA funds? |  |  |  Satisfactory Unsatisfactory | Project ApplicationPurchase Order Listing by fund codeLEA Fixed Asset ListingLEA Equipment Listing |
| 31 | 2 CFR 200.313MS Public School Asset Management Manual | Are the equipment purchases consistent with the project application? |  |  |  Satisfactory Unsatisfactory | LEA Equipment ListingProject Application Equipment Request PageLEA Fixed Asset Listing |
| 32 | 2 CFR 200.313MS Public School Asset Management Manual | Are “highly walkable” items accounted for?  |  |  |  Satisfactory Unsatisfactory | Project ApplicationPurchase Order Listing by fund codeLEA Fixed Asset ListingLEA Equipment ListingHand receiptsPoliciesProcedures |
| 33 | 2 CFR 200.313MS Public School Asset Management Manual | Can the items selected for verification is located and the location is consistent as indicated?  |  |  |  Satisfactory Unsatisfactory | Project ApplicationPurchase Order Listing by fund codeLEA Fixed Asset ListingLEA Equipment ListingHand receiptsPoliciesProcedures |

**COORDINATED EARLY INTERVENING SERVICES**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 34 | 34 CFR 330.226 | Is the LEA required to set-aside 15% of its Part B and Preschool allocations? |  |  |  Satisfactory Unsatisfactory  | CEIS 2012-2013 ListingCEIS LetterCEIS Report Form |
| 35 | 34 CFR 300.208 | Did the LEA voluntarily set-aside funds for CEIS activities? |  |  |  Satisfactory Unsatisfactory | Project ApplicationCEIS Report Form |
| 36 | 34 CFR 330.226 | Did the LEA use the required funds for CEIS activities as outlined in the project application? |  |  |  Satisfactory Unsatisfactory | Project ApplicationPurchase order Invoices |
| 37 | 34 CFR 330.226 | Did the LEA track CEIS expenditures separately from other expenditures? |  |  |  Satisfactory Unsatisfactory | Expenditure ReportHistory TransactionListing  |
| 38 | 34 CFR 330.226 | Does the LEA track students who are receiving CEIS services? |  |  |  Satisfactory Unsatisfactory | CEIS TrackerStudent ListingCEIS Report |
| 39 | 34 CFR 330.226 | Does the LEA track students who received CEIS services and who are now receiving special education and related services?  |  |  |  Satisfactory Unsatisfactory | Student listingCEIS trackerEligibilityDocumentation CEIS Report  |

**PROPORTIONATE SHARE (PRIVATE SCHOOL PARTICIPATION)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 40 | 34 CFR 300.132  | Is the LEA required to do a proportionate share calculation?  |  |  |  Satisfactory Unsatisfactory  | Project ApplicationPrivate School Participation FormPrivate School Affirmation Form |
| 41 | 34 CFR 300.134 | Does the LEA have on file documentation to support the consultation process? |  |  |  Satisfactory Unsatisfactory | Private School Affirmation and Consultation formMeeting notes |
| 42 | 34 CFR 300.137 | Does the LEA have a policy on home school students that allows for participation in district programs? |  |  |  Satisfactory Unsatisfactory | PoliciesProcedures |
| 43 | 34 CFR 300.132 (c)(1)(2)(3) | Does the LEA have documentation on file to support the number of students being served? |  |  |  Satisfactory Unsatisfactory | Service PlansPrivate SchoolParticipation Form |
| 44 | 34 CFR 300.133 | Did the LEA track proportionate share expenditures separately from other expenditures? |  |  |  Satisfactory Unsatisfactory | General LedgerExpenditure ReportHistory TransactionListing |
| 45 | 34 CFR 300.142 | If applicable, did the LEA have 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?  |  |  |  Satisfactory Unsatisfactory | Personnel ActivityReportEmployee payroll listingTime & Effort sheetEmployee Distribution Listing |

**PROFESSIONAL DEVELOPMENT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 46 | 34 CFR 300.11934 CFR 300.704 | Does the LEA have documentation of a needs assessment for professional development activities? |  |  |  Satisfactory Unsatisfactory  | ProceduresPoliciesNeeds Assessment Survey |
| 47 | 34 CFR 300.15634 CFR 300.704 | Does the LEA have a professional development calendar? |  |  |  Satisfactory Unsatisfactory | Professional CalendarListing of Professional Activities PoliciesProcedures |
| 48 | 34 CFR 300.704 | Does the LEA have documentation of the professional conducted? |  |  |  Satisfactory Unsatisfactory | Sign-in SheetsAgenda PurchaseOrder ListingContracts |
| 49 | 34 CFR 300.704 | Did the LEA track professional development expenditures separately from other expenditures? |  |  |  Satisfactory Unsatisfactory | Expenditure ReportsPurchase OrderListing |
| 50 | 34 CFR 300.704 | Does the LEA have valid contracts and licenses for personnel conducting professional development activities? |  |  |  Satisfactory Unsatisfactory | ContractsCopies of Licenses |

**PARENTAL INVOLEMENT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 51 | 34 CFR 300.34 | Does the LEA have policies on parental involvement? |  |  |  Satisfactory Unsatisfactory  | PoliciesProcedures |
| 52 | 34 CFR 300.34 | Does the LEA have documentation of the activities conducted as outlined in the project application? |  |  |  Satisfactory Unsatisfactory | Project ApplicationAgendasSign-in SheetsPurchase Order ListingContracts |
| 53 | 34 CFR 300.3434 CFR 300.702 | Did the LEA track parental involvement expenditures separately from other expenditures? |  |  |  Satisfactory Unsatisfactory | Expenditure ReportsProject application |

**MAINTENANCE OF EFFORT / EXCESS COST**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 54 | 34 CFR 300.203 | Did the LEA meet maintenance of effort?  |  |  |  Satisfactory Unsatisfactory  | Maintenance of Effort Listing |
| 55 | 34 CFR 300.204 | Does the LEA have documentation to support the exception used to meet maintenance of effort? |  |  |  Satisfactory Unsatisfactory | Justification for Maintenance of EffortMaintenance of Effort ChartClearance Letter |
| 56 | 34 CFR 300.16 | Does the LEA have documentation to verify excess cost requirement?  |  |  |  Satisfactory Unsatisfactory | Excess CostSpreadsheet |

**EXTENDED SCHOOL YEAR SERVICES**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 57 | 34 CFR 300.106 | Did the LEA provide Extended School Year services?  |  |  |  Satisfactory Unsatisfactory  | ESY Application |
| 58 | 2 CFR 200.303 | Did the LEA track ESY expenditures separately from other expenditures? |  |  |  Satisfactory Unsatisfactory | History transaction listingExpenditure reportESY Request for Reimbursement |
| 59 | ESY Application | Does the LEA have documentation to submit the request for reimbursement? |  |  |  Satisfactory Unsatisfactory | InvoicesPurchase ordersPayroll listingContracts |

**PRIVATE PLACEMENTS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 60 | 34 CFR 300.10434 CFR 300.1634 CFR 300.202 | Did the LEA allocate IDEA funds for placements in a private facility? |  |  |  Satisfactory Unsatisfactory  | Program ApplicationEducable Child Approval Letters |
| 61 | 34 CFR 300.104 | Does the number of students in private facilities coincide with the number of students in the project application?  |  |  |  Satisfactory Unsatisfactory | Educable Child Approval LettersProject ApplicationStudent Invoices |
| 62 | 34 CFR 300.14734 CFR 300.146 | Does the LEA participate in the semi-annual visit to the facilities? |  |  |  Satisfactory Unsatisfactory | Semi-annual VisitReport |