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?**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 1 | 34 CFR 300.202  2 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 76.702  2 CFR 200.302  Special Education Code List  Accounting Manual for Mississippi Public School Districts  EDGAR 76.702  34 CFR 300.162  2 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 300.517  EDGAR 76.702  2 CFR 200.302  Special Education Code List  Accounting Manual for Mississippi Public School Districts | Are any legal expenses being paid from IDEA funds? |  |  | Satisfactory  Unsatisfactory |  |
| 4 | EDGAR 76.702  34 CFR 300.162  2 CFR 200.303 | Does the LEA track expenditures paid with IDEA separately from other expenditures? |  |  | Satisfactory  Unsatisfactory |  |

**INTERNAL CONTROL**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 5 | EDGAR 80.20  2 CFR 200.61  2 CFR 200.62  2 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 orders  Invoices  Receiving Records |
| 6 | EDGAR 80.20  2 CFR 200.62  2 CFR 200.305 | Did the LEA ensure supporting documents were reviewed prior to the payment being issued/approved? |  |  | Satisfactory  Unsatisfactory | Purchase orders  Invoices  Receiving Records  LEA procedures |

**PROCUREMENT**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 7 | 2 CFR 200.319  2 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 Vendor  Search result  LEA policies  LEA 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 | Contracts  Policies  Procedures  MS 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  Policies  Procedures  Agency Accounting  Policies & Procedures  (MAAPP) |
| 10 | 2 CFR 200.34  2 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 | Invoices  Purchase orders  Policies  Procedures |

**PERSONNEL**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 11 | 2 CFR 200.104  2 CFR 200.403  2 CFR 200.403 | Does the LEA have any employees being paid with IDEA funds? |  |  | Satisfactory  Unsatisfactory | Project Application  Employee Payroll listing  Personnel Report  Discretionary Grants |
| 12 | 2 CFR 200.104  2 CFR 200.403  2 CFR 200.430 | Are the positions consistent with the approved project application? |  |  | Satisfactory  Unsatisfactory | Project Application  Personnel Report |
| 13 | 2 CFR 200.403  2 CFR 200.431 | Are the fringe benefits being prorated in accordance with the employees’ salary? |  |  | Satisfactory  Unsatisfactory | Employee payroll  listing  Personnel report  Employee Distribution  Listing |
| 14 | Project Application Procedures | Does the LEA amend its project application to align with the Mississippi Adequate Education Program snapshot? |  |  | Satisfactory  Unsatisfactory | Project application  Amendments  MAEP Personnel  Snapshot |
| 15 | 2 CFR 200.401 | Are any 504 or Gifted personnel being paid with IDEA funds? |  |  | Satisfactory  Unsatisfactory | Personnel Report  Employee payroll  Listing Employee  Distribution Listing |

**PERSONNEL**

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| **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 Application  Employee 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 Application  Employee Distribution Listing Time Sheets |
| 18 | Special Education Code List  Accounting 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 Application  Employee 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 policies  Semi-annual  certification  forms |
| 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 forms  LEA policies  LEA procedures |

**PERSONNEL**

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| **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 forms  LEA policies  LEA 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 forms  LEA policies  LEA 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 sheets  LEA policies  LEA procedures |

**EQUIPMENT**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 24 | 2 CFR 200.313  MS Public School Asset Management Manual | Does the LEA maintain an updated equipment list of all equipment purchased with IDEA funds? |  |  | Satisfactory  Unsatisfactory | LEA Equipment Listing  Project Application Equipment Request Page  LEA Fixed Asset Listing |
| 25 | 2 CFR 200.313  MS 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 policies  LEA procedures  LEA Fixed Asset Listing  Hand Receipts  Transfer of Equipment Form  Disposal Form |
| 26 | 2 CFR 200.313  MS Public School Asset Management Manual | Has the LEA conducted a physical inventory within the past two years? |  |  | Satisfactory  Unsatisfactory | LEA policies  LEA procedures  Inventory Report |
| 27 | 2 CFR 200.313  MS Public School Asset Management Manual | Has the LEA tagged all equipment purchased with IDEA funds with an IDEA tag? |  |  | Satisfactory  Unsatisfactory | LEA Equipment Listing  Project Application Equipment Request Page  LEA Fixed Asset Listing |
| 28 | 2 CFR 200.313  MS Public School Asset Management Manual | Does the LEA have policies or procedures that address the disposal of equipment? |  |  | Satisfactory  Unsatisfactory | LEA policies  LEA procedures |

**EQUIPMENT**

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

**COORDINATED EARLY INTERVENING SERVICES**

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| **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 Listing  CEIS Letter  CEIS Report Form |
| 35 | 34 CFR 300.208 | Did the LEA voluntarily set-aside funds for CEIS activities? |  |  | Satisfactory  Unsatisfactory | Project Application  CEIS 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 Application  Purchase order  Invoices |
| 37 | 34 CFR 330.226 | Did the LEA track CEIS expenditures separately from other expenditures? |  |  | Satisfactory  Unsatisfactory | Expenditure Report  History Transaction  Listing |
| 38 | 34 CFR 330.226 | Does the LEA track students who are receiving CEIS services? |  |  | Satisfactory  Unsatisfactory | CEIS Tracker  Student Listing  CEIS 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 listing  CEIS tracker  Eligibility  Documentation  CEIS Report |

**PROPORTIONATE SHARE (PRIVATE SCHOOL PARTICIPATION)**

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| **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 Application  Private School Participation Form  Private 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 form  Meeting 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 | Policies  Procedures |
| 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 Plans  Private School  Participation Form |
| 44 | 34 CFR 300.133 | Did the LEA track proportionate share expenditures separately from other expenditures? |  |  | Satisfactory  Unsatisfactory | General Ledger  Expenditure Report  History Transaction  Listing |
| 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 Activity  Report  Employee payroll listing  Time & Effort sheet  Employee Distribution Listing |

**PROFESSIONAL DEVELOPMENT**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 46 | 34 CFR 300.119  34 CFR 300.704 | Does the LEA have documentation of a needs assessment for professional development activities? |  |  | Satisfactory  Unsatisfactory | Procedures  Policies  Needs Assessment Survey |
| 47 | 34 CFR 300.156  34 CFR 300.704 | Does the LEA have a professional development calendar? |  |  | Satisfactory  Unsatisfactory | Professional Calendar  Listing of Professional Activities Policies  Procedures |
| 48 | 34 CFR 300.704 | Does the LEA have documentation of the professional conducted? |  |  | Satisfactory  Unsatisfactory | Sign-in Sheets  Agenda Purchase  Order Listing  Contracts |
| 49 | 34 CFR 300.704 | Did the LEA track professional development expenditures separately from other expenditures? |  |  | Satisfactory  Unsatisfactory | Expenditure Reports  Purchase Order  Listing |
| 50 | 34 CFR 300.704 | Does the LEA have valid contracts and licenses for personnel conducting professional development activities? |  |  | Satisfactory  Unsatisfactory | Contracts  Copies of Licenses |

**PARENTAL INVOLEMENT**

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| **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 | Policies  Procedures |
| 52 | 34 CFR 300.34 | Does the LEA have documentation of the activities conducted as outlined in the project application? |  |  | Satisfactory  Unsatisfactory | Project Application  Agendas  Sign-in Sheets  Purchase Order Listing  Contracts |
| 53 | 34 CFR 300.34  34 CFR 300.702 | Did the LEA track parental involvement expenditures separately from other expenditures? |  |  | Satisfactory  Unsatisfactory | Expenditure Reports  Project application |

**MAINTENANCE OF EFFORT / EXCESS COST**

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| **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 Effort  Maintenance of Effort Chart  Clearance Letter |
| 56 | 34 CFR 300.16 | Does the LEA have documentation to verify excess cost requirement? |  |  | Satisfactory  Unsatisfactory | Excess Cost  Spreadsheet |

**EXTENDED SCHOOL YEAR SERVICES**

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| **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 listing  Expenditure report  ESY Request for Reimbursement |
| 59 | ESY Application | Does the LEA have documentation to submit the request for reimbursement? |  |  | Satisfactory  Unsatisfactory | Invoices  Purchase orders  Payroll listing  Contracts |

**PRIVATE PLACEMENTS**

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| **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 60 | 34 CFR 300.104  34 CFR 300.16  34 CFR 300.202 | Did the LEA allocate IDEA funds for placements in a private facility? |  |  | Satisfactory  Unsatisfactory | Program Application  Educable 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 Letters  Project Application  Student Invoices |
| 62 | 34 CFR  300.147  34 CFR 300.146 | Does the LEA participate in the semi-annual visit to the facilities? |  |  | Satisfactory  Unsatisfactory | Semi-annual Visit  Report |