MISSISSIPPI DEPARTMENT OF EDUCATION-OFFICE OF SPECIAL EDUCATION

DISTRICT FISCAL SERVICES -ON-SITE FISCAL MONTORING PROTOCOL

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

Date of Review: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Staff Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| **GENERAL** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | 34 CFR 76.700  34 CFR 300.200  34 CFR 200.201  2 CFR 200.8  2 CFR 415 | Does the LEA program budget reflect the approved IDEA application? |  |  | * Satisfactory * Unsatisfactory | General Ledger |
| 2 | EDGAR 76.707  2 CFR 200.302 | Does the LEA’s accounting record match the approved application budget? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Expenditure Report |
| 3 | 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 | Board Policies  Procedures Manual |
| 4 | EDGAR 76.702  2 CFR 200.302  Special Education Code List  Accounting Manual for Mississippi Public School Districts | Does the LEA use function and object codes established in the Special Education Code List to the project application? |  |  | * Satisfactory * Unsatisfactory | General ledger  Project Application  Expenditure reports |
| 5 | 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 | General Ledger  Expenditure Reports |
| 6 | 34 CFR 300.517 | Are any legal expenses being paid from IDEA funds? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Expenditure Reports |

| **CASH MANAGEMENT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 7 | Cash Management Improvement Act (CMIA) 1990  2 CFR 200.305 | Does the LEA comply with CMIA requirements by coding expenditures paid with IDEA funds in advance or within three business days of the receipt of funds? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Electronic Transfer Form |
| 8 | CMIA, 1990  2 CFR 200.305 (b)(1) | Did the LEA ensure the requested payment amounts do not exceed the expenditures paid with IDEA funds? |  |  | * Satisfactory * Unsatisfactory | Payment Request  General Ledger Electronic Transfer Form |
| 9 | CMIA, 1990  2 CFR 200.305 | Did the LEA ensure the requested payment amounts were not less than the expenditures paid with IDEA funds? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Payment Request  Electronic Transfer Form |
| 10 | CMIA, 1990  2 CFR 200.303 (a)(5)  2 CFR 200.305 | Did the LEA earn interest on funds drawn for actual expenditures? |  |  | * Satisfactory * Unsatisfactory | Bank Statements  General ledger |
| 11 | CMIA, 1990  EDGAR 76.702  2 CFR 200.305 | Does the LEA have a person designated as the approving authority for cash request? |  |  | * Satisfactory * Unsatisfactory | LEA board policies  LEA procedures manual  LEA personnel  Contracts |
| **INTERNAL CONTROL**  **INTERNAL CONTROLS**  **TROLS** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 12 | 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 |
| 13 | 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 |
| 14 | 2 CFR 200.302  2 CFR 200.62 | Did the LEA ensure journal entry corrections/changes or Journal vouchers were approved by a second individual prior to posting to the general ledger? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Journal Entries  Journal Vouchers  LEA procedures |
| 15 | 2 CFR 200.435  Whistle Blower Protection Enhancement Act of 2007 | Does the LEA have a published method for public & employee reporting of fraud, waste and abuse? |  |  | * Satisfactory * Unsatisfactory | Whistle Blower Poster  LEA procedures |
| 16 | 2 CFR 200.61  2 CFR 200.62  2 CFR 200.435 | Does the LEA have procedures for investigating/substantiating suspected/reported fraud, waste and abuse? |  |  | * Satisfactory * Unsatisfactory | Whistle Blower Poster  LEA procedures |
| **PROCUREMENT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 17 | 2 CFR 200.317  2 CFR 200.318 | Does the LEA have written procurement procedures (including policies specific to equipment) that ensures the special education director director/supervisor has internal control for developing and approving purchases? |  |  | * Satisfactory * Unsatisfactory | LEA policies  LEA procedures |
| 18 | 2 CFR 200.318 | Does the LEA have policies/procedures for awarding contracts that ensures the special education director has internal control for awarding contracts? |  |  | * Satisfactory * Unsatisfactory | LEA policies  LEA procedures |
| 19 | 2 CFR 200.319  2 CFR 200.320 | Does the LEA follow the procurement policy for all purchases paid with IDEA funds? |  |  | * Satisfactory * Unsatisfactory | LEA policies  Procedures |
| 20 | 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 |
| **PROCUREMENT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 21 | 2 CFR 200.318 | Does the LEA maintain 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.? |  |  | * Satisfactory * Unsatisfactory | Policies  Procedures  MS Agency Accounting Policies & Procedures (MAAPP) |
| 22 | 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) |
| 23 | 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  MS Agency Accounting  Policies & Procedures  (MAAPP) |
| 24 | 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** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 25 | 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 |
| 26 | 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 |
| 27 | 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 |
| 28 | 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 |
| 29 | 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** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 30 | 2 CFR 200.402  2 CFR 200.403  2 CFR 200.404  2 CFR 200.405 | Does the LEA have any employees being paid in the approved project application? |  |  | * Satisfactory * Unsatisfactory | Project Application  Employee Distribution Listing |
| 31 | 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 |
| 32 | 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 |
| 33 | 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 |
| 34 | 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 |

| **PERSONNEL** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 35 | 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 |
| 36 | 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 |
| 37 | 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 | Time sheets  LEA policies  LEA procedures |
| 38 | 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 | Personnel Activity  Reports  LEA policies  LEA procedures |
| 39 | 2 CFR 200.430 | Does the LEA conduct a comparison of actual costs to budgeted distributions at least quarterly but at least at the end of the year? |  |  | * Satisfactory * Unsatisfactory | Expenditure Report by  Major object and fund  Codes  Project Application |

| **EQUIPMENT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 40 | 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 |
| 41 | 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 |
| 42 | 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 |
| 43 | 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 |
| 44 | 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** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 45 | 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 |
| 46 | 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 |
| 47 | 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 |
| 48 | 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 |
| 49 | 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 |

| **COORDIINATED EARLY INTERVENING SERVICES** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 50 | 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 |
| 51 | 34 CFR 300.208 | Did the LEA voluntarily set-aside funds for CEIS activities? |  |  | * Satisfactory * Unsatisfactory | Project Application  CEIS Report Form |
| 52 | 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 Listing  Invoices |
| 53 | 34 CFR 330.226 | Did the LEA track CEIS expenditures separately from other expenditures? |  |  | * Satisfactory * Unsatisfactory | Expenditure Report  History Transaction  Listing |
| 54 | 34 CFR 330.226 | Does the LEA track students who are receiving CEIS services? |  |  | * Satisfactory * Unsatisfactory | CEIS Tracker  Student Listing  CEIS Report |
| 55 | 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)** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 56 | 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 |
| 57 | 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 |
| 58 | 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 |
| 59 | 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 |
| 60 | 34 CFR 300.133 | Did the LEA track proportionate share expenditures separately from other expenditures? |  |  | * Satisfactory * Unsatisfactory | General Ledger  Expenditure Report  History Transaction  Listing |
| 61 | 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** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| 62 | 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 |
| 62 | 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 |
| 64 | 34 CFR 300.704 | Does the LEA have documentation of the professional conducted? |  |  | * Satisfactory * Unsatisfactory | Sign-in Sheets  Agenda Purchase  Order Listing  Contracts |
| 65 | 34 CFR 300.704 | Did the LEA track professional development expenditures separately from other expenditures? |  |  | * Satisfactory * Unsatisfactory | Expenditure Reports  Purchase Order  Listing |
| 66 | 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 INVOLVEMENT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 67 | 34 CFR 300.34 | Does the LEA have policies on parental involvement? |  |  | * Satisfactory * Unsatisfactory | Policies  Procedures |
| 68 | 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 |
| 69 | 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 |
| 70 | 34 CFR 300.157  34 CFR 300.602 | Do the activities outlined in the project application match the ones for Indicator 8? |  |  | * Satisfactory * Unsatisfactory | Executive Summary  Project Application  Purchase Order  Listing Agendas  Training calendar |

| **MAINTENANCE OF EFFORT \ EXCESS COST** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 71 | 34 CFR 300.203 | Did the LEA meet maintenance of effort? |  |  | * Satisfactory * Unsatisfactory | Maintenance of Effort Listing |
| 72 | 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 |
| 73 | 34 CFR 300.16 | Did the LEA meet the excess cost requirements? |  |  | * Satisfactory * Unsatisfactory | Excess Cost  spreadsheet |
| 74 | 34 CFR 300.16 | Does the LEA have documentation to verify excess cost requirement? |  |  | * Satisfactory * Unsatisfactory | Excess Cost  Spreadsheet |

| **DISCRETIONARY GRANT** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 75 | 34 CFR 300.202  34 CFR 300.704 | Did the LEA receive a discretionary grant for the current school year? |  |  | * Satisfactory * Unsatisfactory | Approval documentation  Discretionary Grant |
| 76 | 34 CFR 300.162 | Did the LEA track discretionary grant expenditures separately from other expenditures? |  |  | * Satisfactory * Unsatisfactory | Expenditure Report  History transaction listing |
| 77 | 34 CFR 300.162 | Are the discretionary funds being expended in accordance with the grant application? |  |  | * Satisfactory * Unsatisfactory | Expenditure Report  Purchase orders  Invoices  History transaction  Listing |

| **EXTENDED SCHOOL YEAR SERVICES** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 78 | 34 CFR 300.106 | Did the LEA provide Extended School Year services? |  |  | * Satisfactory * Unsatisfactory | ESY Application |
| 79 | 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 |
| 80 | ESY Application | Does the LEA have documentation to submit the request for reimbursement? |  |  | * Satisfactory * Unsatisfactory | Invoices  Purchase orders  Payroll listing  Contracts |
| 81 | MS Student Information System Summer Program Entry | Does the LEA’s ESY application coincide with the MSIS summer school report? |  |  | * Satisfactory * Unsatisfactory | MSIS summer school  Report  ESY application |

| **PRIVATE PLACEMENTS** | **Item** | **Regulation** | **Requirement** | **Evidence** | **Notes Observations Comments** | **Results of Review** | **Potential Source(s) of Documentation** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 82 | 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 |
| 83 | 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 |
| 84 | 34 CFR 300.104  34 CFR 300.16 | Of the students in private facilities, is documentation available to verify the use of state and or local funds prior to IDEA funds being used? |  |  | * Satisfactory * Unsatisfactory | Average Daily  Attendance  (ADA) Report  Educable Child Transfer  Form  Educable Child Drop  Form  Student Invoices  History Transaction  Listing |
| 85 | 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 |