

Program and Fiscal Monitoring

For CSI, TSI and ATSI

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mdek12.org



MISSISSIPPI
DEPARTMENT OF
EDUCATION

September 9, 2025



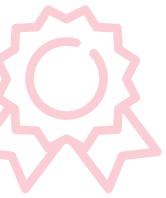
VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community



1

ALL Students Proficient and Showing Growth in All Assessed Areas



2

EVERY Student Graduates from High School and is Ready for College and Career



3

EVERY Child Has Access to a High-Quality Early Childhood Program

EVERY School Has Effective Teachers and Leaders

4



EVERY Community Effectively Uses a World-Class Data System to Improve Student Outcomes

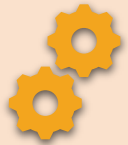
5



EVERY School and District is Rated "C" or Higher

6





To review the OSI monitoring process



To provide context on roles and responsibilities of the school district/school administration for both fiscal and programmatic plan implementation

- Welcome
- Purpose of Monitoring
- Risk Assessment
- Monitoring Process
- Group Activity (Visit Prep)
- Group Discussion
- Indicator Deep Dive
- Debriefing

Monitoring determines whether school improvement plans are being implemented with fidelity and the required controls are in place to ensure programmatic and fiduciary responsibility.

The monitoring process includes record reviews, document reviews, and interviews which are intended to identify noncompliance and provide recommendations intended to support continuous improvement.

- What aspects of program and fiscal monitoring do you find valuable?

Risk Indicator	Definition
Audit Findings	Any findings from the most recent audit of LEA/Subgrantee financial records related to the applicable Federal program.
New Personnel	Any personnel new to the LEA in the most recent fiscal year responsible for Federal grants management (federal programs director, business manager).
Late Budget	Most recent School Improvement budget application submitted after due date.
Last Fiscal Monitoring	Date of last fiscal monitoring more than three years ago (Districts with identified schools for the last three years only).
Question Cost Repayment	LEA had a repayment of <u>Questioned</u> Cost of less than \$50,000.
Financial Concerns	Identified financial concerns in the prior fiscal year, including but not limited to financial distress, impending Charter School closure or LEA consolidation/merger, indications of fraud/abuse, Cash Management Plan assignment, award restrictions, carryover violations, and did not meet maintenance of effort, Not Meeting Comparability, violation of prior year Single Audit Compliance, or Repayment of Questioned Cost of \$50,000 or more.
Timely Correction of Findings	LEA has not corrected all fiscal monitoring findings within a given timeframe.
New School Administrator	The principal of the identified school(s) has been in their role for less than 12 months
CEC	LEA/School required to implement CECs have not submitted annual reports by June 30 th .

- Please describe the process used by the school leadership team in collaboration with the district leadership to identify and select evidence-based interventions.
 - **Indicator TT-3 – TSI Plan Selection of Evidence-Based Interventions (Sec. 1111(d)(2)(B)(ii))**
- Please describe what the school will do with stakeholders to develop and implement a school-level TSI plan.
 - **Indicator TT-4 – TSI Stakeholder Engagement (Sec. 1111(d)(2)(B))**
- Please describe how the LEA will support developing or implementing TSI/ATSI plans.
 - **Indicator TT-5 – Development of TSI Plan(s) (Sec. 1111(d)(1)(B)(i))**
- Please describe how the district will monitor schools receiving Section 1003 funds.
 - **Indicator TT-8 – LEA Monitoring of Plan Implementation (Sec. 1111(d)(2)(B)(iv)-(v))**



On-Site Monitoring



Virtual Monitoring



Pre – Monitoring Activities

- Two weeks prior to the monitoring, the District is responsible for uploading the requested documents in MCAPS for compliance indicators outlined in the monitoring instrument.
- The review will consist of programmatic documents from the 2024-2025 school year, and all 1003 funds expended in 2024-2025 (FY23, FY24, FY25).
- The OSI Monitoring Team will review uploaded documents prior to the on-site visit.
- Additional documents maybe requested prior to or during the monitoring visit.



On-Site Monitoring Visit and Activities

- The review will begin with an entrance interview with all members of the LEA Monitoring Team. All program staff involved in monitoring **must** be accessible during the monitoring review.
- The LEA Monitoring Team may consist of the Federal Programs Director, School Improvement Facilitator, Business Manager, and other fiscal personnel (*bookkeepers, accountants, etc.*).

- The OSI Monitoring Team reviews policies, procedures, evidence of implementation, supporting documentation, visits selected schools, and interviews staff as needed.
- The district has two (2) business days to provide additional documentation to address any areas of concern.



Monitoring Report Issued

- The OSI Monitoring Director will email the official monitoring report typically within 45 days of monitoring.
- However, there are instances that require a longer internal review process prior to release.
- The report contains findings of noncompliance and required corrective actions.

Cross-Cutting Fiscal Indicators

- A. Accounting Systems and Fiscal Controls
- B. Period of Availability
- C. Audit Requirements
- D. Internal Controls
- E. Records and Information Management
- F. Equipment Management
- G. Personnel
- H. Procurement
- I. Indirect Cost
- J. Budget and Activities
- K. Allocations

Programmatic Indicators

- SS. Comprehensive Support and Improvement (CSI) School
- TT. Targeted Support and Improvement (TSI) School
- UU. Additional Targeted Support and Improvement (ATSI) School

	Description of Program Requirements	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit	YES	NO	Questions	Comments
	TT. TITLE I, PART A: Targeted Support and Improvement (TSI) SCHOOL (COMPLETE THIS SECTION ONLY IF ONE OR MORE SCHOOLS HAVE BEEN IDENTIFIED AS TSI)					
TT-4	TSI Stakeholder Engagement (Sec. 1111(d)(2)(B))	<input type="checkbox"/> Evidence of outreach to stakeholders (i.e., emails, web notifications, meeting notes, if applicable, surveys, etc.)			<input type="checkbox"/> How did TSI schools' partner with stakeholders (including principals and other school leaders, teachers and parents) in developing TSI plans?	

LEA Financial Department

- Ensure last approved budget is in the accounting system
- Collaborate on a regular basis to monitor drawdowns, allowable expenditures, and grant funded staff
- Ensure accuracy of grant funded fixed assets

Fixed Assets

- Ensure a complete asset check is current and available
- Ensure documentation of missing, stolen equipment is on file

Evidence of Fixed Assets

- Confirm the appropriate personnel are available and scheduled for the review/verification of equipment
- Provide the OSI staff with a current, detailed equipment list
- Each fixed asset will be verified by observing the following:
 - ✓ Device
 - ✓ Equipment tag



The LEA will use MCAPS to upload monitoring documents in appropriate FY24 folders.

LEA Document Library > 2025 > Monitoring

LEA Document Library Search

Enter Search Text:

Root Folders:

- General
- 2025
- 2024
- 2023
- 2022

LEA Document Library [\[Expand All\]](#) [\[Collapse All\]](#)

☐ General

☒ 2025

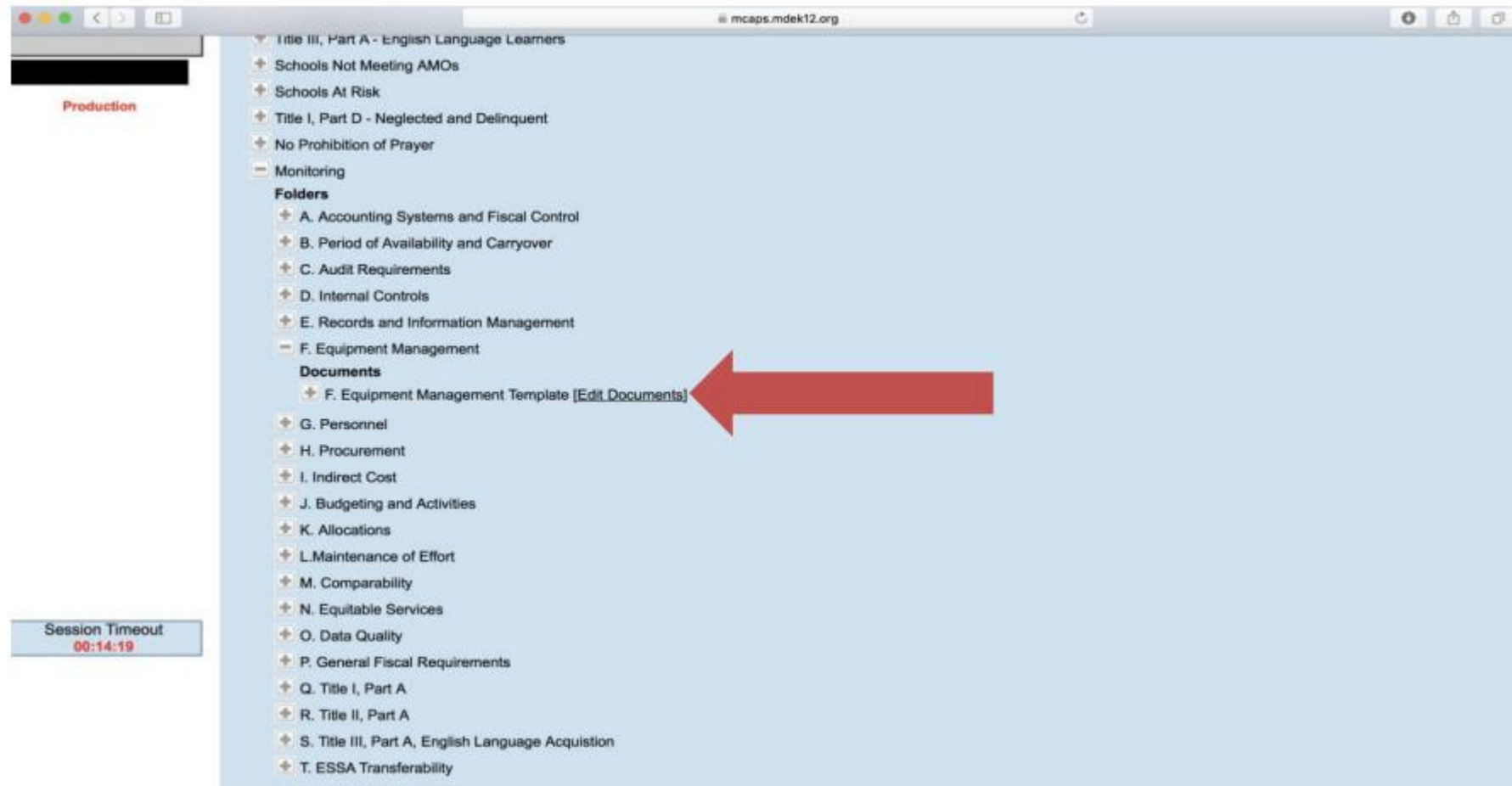
Folders

- ☐ Emergency Impact Aid (EIA)
- ☐ Equitable Services to Private Schools
- ☐ LEA Documents
- ☒ Monitoring

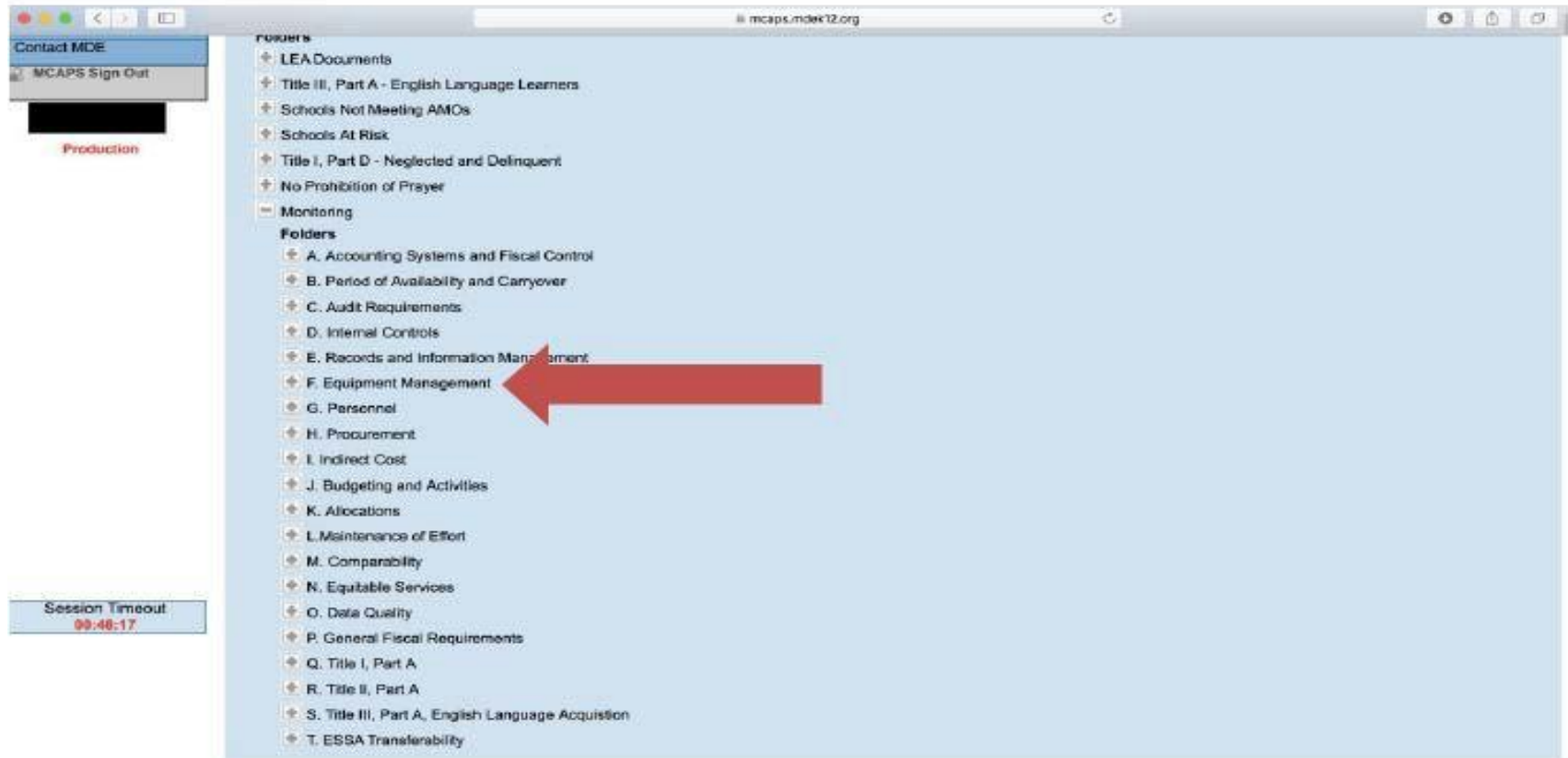
Folders

- ☐ A. Accounting Systems and Fiscal Control
- ☐ B. Period of Availability and Carryover
- ☐ C. Audit Requirements
- ☐ D. Internal Controls

Select appropriate folder to upload document



Select appropriate folder to upload document



Complete the Indicator Document Template

District Name _____

The information in the folders for **Equipment Management** include:

Indicator #	Items Uploaded	Comment
A1	<ul style="list-style-type: none">• Purchasing Procedures (see page 5)• See Folder B	

Add Indicator #

- Name of document for corresponding indicator (include specific reference if applicable)
- Include a link to the LEA's policies/procedures online if applicable

Upload document according to indicator page


Update Documents And Links

Public District -

Document Information	
Document Name	F. Equipment Management Template
Folder Hierarchy	<input type="text"/> Monitoring F. Equipment Management
Upload Begin Date	<input type="text"/>
Upload End Date	
Minimum Required Count	1
Maximum Allowed Count	
Document Template	<u>F. Equipment Management Template</u>

[Create Link](#)
[Upload Document](#)

Documents/Links





Remember.....

- “The more you give, the more we know.”
- Upload documents specific to indicator
- Upload LEA’s policy and/or LEA’s procedure
- Highlights and reference notes are acceptable

- Lack of written policies and/or procedures
- Lack of implementation of written policies and/or procedures (LEAs not following their own written policies and/or procedures)
- Insufficient evidence of implementation
- Incomplete procurement packets
- Lack of competitive processes (e.g., 2nd quotes, competitive bids)
- Excessive use of Sole Source letter
- Lack of segregation of duties

- Improper documentation of lost/stolen equipment
- Time and Effort
- Expenditures exceed approved budget (overbudget)
- Tracking of Title I 20% set-aside
- The submitted policy and/or procedure lacked required elements
- Did not implement policy and/or procedure as written
- Did not submit policy and/or procedure

- What specific tasks need to be completed for this area?
- Who will be responsible for completing each task?
- What resources (staff, documents, systems) are necessary?
- What are the expected outcomes for compliance?

- A school identified for TSI received the official designation in September. During monitoring in March, the school could not produce evidence that parents had been notified. When asked, the principal said information was shared “verbally at a PTO meeting,” but there was no agenda or sign-in sheet. No letters, emails, or translated notices were available.

- District leaders claim to have involved stakeholders in revising the School Improvement Plan, but the monitoring team finds that the only engagement was a survey with a 5% response rate. No meeting agendas, notes, or follow-up actions were available.

- A monitoring team requests payroll documentation for staff funded under School Improvement grants. The district provides payroll ledgers but no time and effort certifications. When asked about time documentation, staff say they “track it informally.” Some staff funded at 100% federal also appear in local salary reports.

- A review of procurement finds that the same individual is initiating purchases, approving them, and confirming receipt. No written procedures are available to guide the procurement process, and the business manager says they “just follow what we’ve always done.”

- During monitoring, the team requests an inventory of federally purchased equipment. The district provides an outdated Excel file with missing serial numbers and no clear tracking of locations. Staff say some equipment was “loaned to teachers in other classrooms” but can’t specify where it is or whether it’s still in use.

- Which areas pose the greatest risk for findings?
- What practices do we already have in place that work well?
- Where do we need to develop or revise policies/procedures?
- What timelines do we need to establish to prepare documentation?
- How will we monitor our own progress before the official monitoring?



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