MISSISSIPPI DEPARTMENT OF EDUCATION

Ensuring a bright future for every child

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
	A. ACCOUNTING SYSTEMS AND FISCAL CONTROLS (2 C.F.R. 200.302 AND 34 C.F.R. 76.702)		
A-1	The LEA/Subgrantee maintains written policy and/or procedures for determining the allowability of costs.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
A-2	The LEA/Subgrantee has written policy and/or procedures to ensure that the LEA (and/or its schools) only uses Federal Funds for allowable expenditures as defined in the Federal cost principles.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
A-3	The LEA/Subgrantee has written policy and/or procedures to limit access to its accounting system, segregate duties within its system, or otherwise protect against unauthorized obligations of Federal funds.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
A-4	The LEA/Subgrantee has an accounting system and written policy and/or procedures that includes controls to prevent the over- obligation of program funds, misstatement of unliquidated obligations, duplicate payments, or other inappropriate changes to grant programs.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
A-5	The LEA/Subgrantee maintains written policy and/or procedures to periodically review its accounts to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
A-6	The LEA/Subgrantee maintains written policy and/or procedures to ensure that the LEA's budget and accounting record align with the approved funding application, maintaining separate accounting records for each federal grant which reflects the approved line items and amount by program year.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	**ALL REQUIRED** ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Current approved application aligns with LEA/Subgrantee accounting software budget ☐ **Upload expenditure reports (function, major objects, location) (June 30, 2025) (All locations combined by individual locations-schools and district) (Cost pool/admin, every program)** ☐ Evidence of implementation (During Visit)
	B. PERIOD OF AVAILABILITY AND CARRYOVER {2 C.F.R. 200.309, 2 C.F.R. 200.343(b), 34 C.F.R. 76.707, 34 C.F.R. 76.709}		
B-1	The LEA has board policy and/or procedures in place to demonstrate the process for the following: ● ensuring that it meets the limitations on the amount of carryover funds or otherwise minimize the amount of funds it carries over into a subsequent fiscal year ● monitoring award balances during the fiscal year ● planning for carryover funds, when applicable, for the subsequent fiscal year ● clearly capturing the separate fiscal year funding ● ensuring that carryover funds are prioritized over the use of current years funds.	☐ Board Policy # _____ ☐ Procedures Pg. # _9_____	✓MCAPS Carryover Document ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
C. AUDIT REQUIREMENTS (2 C.F.R. 200.303(d), 2 C.F.R. 200.331(d)(3), 2 C.F.R. 200.331(f), 2 C.F.R. 200.508, 2 C.F.R. 200.511(a), 2 C.F.R. 200.512)			
C-1	The LEA/Subgrantee has a policy and/or procedure that assigns an individual or office to promptly follow up and take corrective action on any audit finding.	☐ Board Policy # _DID_____ ☐ Procedures Pg. # _11_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload LEA/Subgrantee organizational chart if applicable** ☐ **Upload job description if applicable**
C-2	The LEA/Subgrantee has policy and/or procedures for the development of a corrective action plan (CAP) for the Single Audit finding(s).	☐ Board Policy # _____ ☐ Procedures Pg. # _11_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload CAP from most recent audit if applicable** ☐ Evidence of implementation (During Visit)
D. INTERNAL CONTROLS {2 C.F.R. 200.303}			
D-1	The LEA has board policy and/or procedures in place to demonstrate the segregation of duties among LEA staff that provides an adequate system of checks and balances emphasizing the importance of integrity and ethical values within the LEA.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Travel requests (During Visit) ☐ Purchase orders (During Visit) ☐ Receipts/Invoices (During Visit) ☐ Expenditure budget reports, general ledger details **(See Indicator A-6)** ☐ Evidence of implementation (During Visit)
D-2	The LEA has board policy and/or procedures in place to demonstrate controls that protect against waste, fraud and abuse for identifying and assessing risks to compliance and successful operation within different elements of the organization and how to respond to any identified risks.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Interview (During Visit) ☐ Evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
D-3	The LEA has board policy and/or procedures in place to demonstrate the evaluation of the performance of its internal controls systems, who will conduct evaluation, who will monitor compliance with internal controls requirements/effectiveness of the internal controls system, and how the results of evaluation of its internal controls will be revised or implemented.	☐ Board Policy #_____ ☐ Procedures Pg. #_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of evaluation of internal control system (During Visit) ☐ Evidence of implementation (During Visit)
E. RECORDS AND INFORMATION MANAGEMENT { 2 C.F.R. 200.79, 2 C.F.R. 200.303(e), 2 C.F.R. 200.333, 2 C.F.R. 200.336(a), 34 C.F.R. 76.730-731}			
E-1	LEA/Subgrantee has a policy and/or procedures that it will NOT disclose personally identifiable information.	☐ Board Policy #_____ ☐ Procedures Pg. #_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Interview and observation (During Visit) ☐ Letters have been sent out to parents for disclosure of PII (During Visit) ☐ Evidence of MOU with third parties documenting PII released (During Visit) ☐ Evidence of implementation (During Visit)
E-2	LEA/Subgrantee requires staff who work with personally identifiable information to receive training on practices for protecting PII to ensure the integrity and security of information.	☐ Source Documents	☐ **Upload evidence of training and/or dissemination of information (e.g. sign-in sheets, certificate of completion, etc.)** ☐ **Upload FERPA training documentation** ☐ **Upload Employee and/or Student Handbook**
E-3	LEA/Subgrantee has a policy and/or procedures to place controls or otherwise limit access to its information systems to ensure that only authorized individuals have access to LEA/Subgrantee information systems.	☐ Board Policy #_____ ☐ Procedures Pg. #_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload documentation of implementation of policy and/or procedures (e.g. Data governance handbook, technology usage agreement, acceptable use policy, etc.)** ☐ Current User Access List (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
E-4	LEA/Subgrantee has a policy and/or procedures for maintaining all financial records and programmatic records, supporting documents, statistical and other records are maintained for 5 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records. (OIG may request records up to 5 years after a grant has closed).	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation/Evidence indicating records are on file for five years (During Visit)
E-5	LEA/Subgrantee has a policy and/or procedures for providing military recruiters and Institution of Higher Learner (IHL), upon request, required directory information for students. (Sec. 8525)	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload LEA Notice for Directory Information** ☐ **Upload LEA Written "Opt-Out" Notice** ☐ Evidence of implementation (During Visit)
	F. EQUIPMENT MANAGEMENT {2 C.F.R. 200.313-314, Mississippi Public School Asset Management Manual}		
F-1	The LEA/Subgrantee has written policy and/or procedures regarding equipment that comply with state and federal regulations.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Budget documents (During Visit) ☐ Visual inspection (During Visit) ☐ Evidence of implementation (During Visit)
	The LEA/Subgrantee has written policy and/or procedures for all the following:		

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
F-2	A database which contain the following elements: ● description of the item, ● serial number and other identifying numbers, ● vendor, ● acquisition date, ● cost, ● percentage of Federal participation in the cost, ● physical location of property by building and room, ● use and condition, and ● disposition data (date, method of disposition, sale price-if applicable, and when property retired from service.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload one-two page report that show all required elements** ☐ Requisitions/Purchase orders (During Visit) ☐ Invoices (During Visit) ☐ Evidence of receipt of goods (packing slips, sign-off, receiving report, etc.) (During Visit) ☐ Check/expenditure (During Visit) ☐ Equipment log/Database (During Visit) ☐ Inventory (During Visit)
F-3	A physical inventory of the property, at least annually, that includes the names and title of responsible individuals, as well as the frequency of the inventory process.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation of physical inventory report with dates (During Visit) ☐ Evidence of implementation (During Visit)
F-4	A control system to ensure adequate safeguards to prevent loss, damage or theft of the property (includes notifying local law enforcement and ensuring that a police report is filed when it is discovered equipment has been stolen).	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ After pulling a sample of items from the log/database, verify each item sampled can be located and has a barcode or other tag identifying it as property of the federal program (During Visit)
F-5	Adequate maintenance Procedures to keep the property in good condition.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ Maintenance records if applicable (During Visit) ☐ Evidence of implementation (During Visit)
F-6	Disposition of equipment that is obsolete or no longer needed for the original program from which it was purchased.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ **Upload disposition list with board minutes if applicable** ☐ Evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
F-7	Proper disposal of equipment which includes ensuring the highest possible return if the LEA is authorized or required to sell equipment if applicable.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Requisitions/Purchase orders (During Visit) ☐ Invoices (During Visit) ☐ Evidence of receipt of goods (packing slips, sign-off, receiving report, etc.) (During Visit) ☐ Evidence of implementation (During Visit)
F-8	Proper disposal of equipment that addresses the disposal of equipment with a fair market value of >$5,000.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload disposition list and board minutes, if applicable** ☐ Documentation of price determination (During Visit) ☐ Evidence of implementation (During Visit)
F-9	Ensure that any equipment was essential to and purchased for the benefit of the program from which it was funded.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation of price determination (During Visit) ☐ Locate equipment and determine who is using the equipment and for what purpose (During Visit) ☐ Evidence of implementation (During Visit)

Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
G. PERSONNEL {2 C.F.R. 200.430}		
G-1 The LEA/Subgrantee has board policy and/or procedures in place to demonstrate: ● that specific officials are designated to approve employee time and effort documentation and charges that have firsthand knowledge of work performed ● the internal process to evaluate the accuracy and reliability of its time and effort system ● where employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification. Certificates are completed at least twice a year ● employees who work on multiple activities funded from different sources have personnel activity record that support the distribution of their salaries/wages	☐ Board Policy # _____ ☐ Procedures Pg. # _34-36_____	✓ MCAPS Funding Application ✓ MCAPS Budget Revisions ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload listing of all federally-funded personnel with name, funding source and percentage, job title, and location** ☐ Job description for all federally funded personnel (During Visit) ☐ Evidence of implementation (During Visit) ☐ Personnel schedule (During Visit) ☐ Expenditure report **(See Indicator A-6)** ☐ **Upload payroll distribution sheets** ☐ Corrective journal entries (During Visit) ☐ List: _____
G-2 The LEA/Subgrantee has personnel activity documentation that meets the following standards: ● reflect an after-the-fact distribution of the actual activity and signed by employee at least monthly and ● reconcile actual cost to budgeted amounts at least quarterly based on monthly activity reports (cost charged to federal awards are adjusted as necessary).	☐ Source Documents	☐ Personnel activity report (During Visit)
G-3 The LEA/Subgrantee has certification documentation that meets the standard for employees who are 100% funded with a single federal award.	☐ Source Documents	☐ Semi-Annual certifications (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
G-4	The LEA/Subgrantee has board policy and/or procedures in place that ensure that fringe benefits charged to the program are reasonable and in compliance with requirements.	☐ Board Policy # _____ ☐ Procedures Pg. # 34-36_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Accounting records (During Visit) ☐ Evidence of implementation (During Visit)
H. PROCUREMENT {2 C.F.R. 200.318, 2 C.F.R. 200.319, 2 C.F.R. 200.320, 2 C.F.R. 200.322, 2 C.F.R. 200.326, Appendix II to Part 200}			
H-1	The LEA/Subgrantee has written procurement Procedures which comply with federal and state regulations and ensure that the director/supervisor of each federal program documents prior approval of purchases, including full and open competition when conducting procurement transactions.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Requisitions/Purchase orders (During Visit) ☐ Invoices (During Visit) ☐ Evidence of receipt of goods (packing slips, sign-off, receiving report, etc.) (During Visit) ☐ **Upload History Transaction (Detailed General Ledger; Objects 300's-900's)** ☐ Sample procurement package (During Visit) ☐ Evidence of implementation (During Visit)
H-2	The LEA/Subgrantee has board policy and/or procedures for procurement that ensures, to the greatest extent possible, avoidance of acquisition of unnecessary or duplicative items.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ During Visit Interview ☐ Evidence of implementation (During Visit)
H-3	The LEA/Subgrantee has board policy and/or procedures for analyzing the procurement process to determine the most economical approach.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Requisitions/Purchase orders (During Visit) ☐ Invoices (During Visit) ☐ Evidence of receipt of goods (packing slips, sign-off, receiving report, etc.) (During Visit) ☐ Expenditure budget report **(See Indicator A-6)** ☐ Sample procurement package (During Visit) ☐ Evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
H-4	The LEA/Subgrantee has board policy and/or procedures to review and/or audit the content of its procurement files to ensure completeness of its procurement records and outlines the frequency that it is performed.	☐ Board Policy　# _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation of implementation of policy and/or procedures (During Visit)
H-5	The LEA/Subgrantee determines that purchases with federal funds comply with federal cost principles (e.g. reasonable, necessary, allocable, etc.).	☐ Source Documents	☐ Multiple bids (During Visit) ☐ Documents showing purchases impacted targeted population (During Visit) ☐ LEA/Subgrantee prorates expenditures between federal, state, and/or local funding sources when purchases supported more than one funding purpose (During Visit)
H-6	The LEA/Subgrantee has a policy and/or procedures for awarding contracts that ensures the appropriate approval and contain all applicable provisions stated in the Uniform Guidance (Appendix II to Part 200). Supervisor of each federal program has internal controls for developing and awarding contracts.	☐ Board Policy　# _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Signed/Dated contract (During Visit) ☐ Evidence of bids (if applicable) (During Visit) ☐ Evidence of implementation (During Visit)
H-7	The LEA/Subgrantee has a policy and/or procedures to monitor the work of contractors to ensure work is performed in accordance with agreement and Federal requirements.	☐ Board Policy　# _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evaluation of contract services (During Visit) ☐ Invoices (During Visit) ☐ Other evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
H-8	The LEA/Subgrantee has a policy and/or procedures to follow where contractors fail to perform according to the terms of agreements or otherwise fail to provide adequate goods and/or services.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation of implementation of policy and/or procedures if applicable (During Visit)
H-9	The LEA/Subgrantee maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests; accepting gifts, favors, etc.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
H-10	The LEA/Subgrantee has policy and/or procedures for documentation that is maintained to establish that all procurement requirements have been met for each transaction, including: ● how procurement documentation is safeguarded and stored ● documented rationale for method of procurement ● details pertaining to the selection or rejection ● description of the contract type ● basis for the contract price	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Sample procurement package (During Visit) ☐ Evidence of implementation (During Visit)
H-11	The LEA/Subgrantee has policy and/or procedures for ensuring that it does not contract with parties who have been suspended or debarred.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ General ledger **(See Indicator A-6)** ☐ Evidence of implementation (During Visit) ☐ Purchase order supporting documentation (During Visit) ☐ SAM.gov documentation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
I. INDIRECT COST {2 C.F.R. 200.414, 34 C.F.R. 76.560-569}			
I-1	The LEA/Subgrantee applies indirect cost rates to actual amounts expended when making indirect cost charges for Federal award.	☐ Source Documents	✓MCAPS Reimbursement Request ☐ General Ledger **(See Indicator A-6)** ☐ This LEA/Subgrantee does not take indirect cost (During Visit)
I-2	The LEA/Subgrantee has procedures in place that are taken when it identifies excess indirect cost charges.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
J. BUDGETING AND ACTIVITIES (2 C.F.R. 200.403-408, 2 C.F.R. 200.420-475, EDGAR 80.30(c)(2))			
J-1	The LEA/Subgrantee has board policy and/or procedures governing the preparation and approval of budgets and budget revisions for the LEA and the schools.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	✓MCAPS Consolidated Application & Budget ✓MCAPS Budget Revisions, if applicable ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Approved budget reflected in LEA/Subgrantee accounting software **(See Indicator A-6)** ☐ Evidence of implementation (During Visit)
J-2	The LEA/Subgrantee has board policy and/or procedures that outline the type of input that is received from the school during the budget preparation process and how that input is incorporated prior to the submission to MDE.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	✓MCAPS Consolidated Application & Budget ✓MCAPS Budget Revisions, if applicable ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Approved budget reflected in LEA/Subgrantee accounting software **(See Indicator A-6)** ☐ Upload evidence of implementation (During Visit)

	Decription of Fiscal Requirements	LEA and/or Subgrantee Policy and/or procedures	Evidence of Program Implementation Required MCAPS upload by LEA/Subgrantee/MDE Reviews MCAPS Prior to Visit
J-3	The LEA/Subgrantee has board policy and/or procedures to ensure that every effort is made to coordinate efforts and implement activities across programs featuring similar goals, objectives or action steps.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	✓MCAPS Consolidated Application & Budget ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit) ☐ Other: _____
J-4	The LEA/Subgrantee has board policy and/or procedures to ensure that the development of programs with federal funds is seamless with the process used in the development of State and local funds.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	✓MCAPS Consolidated Application & Budget ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit) ☐ Other: _____
J-5	The LEA/Subgrantee has board policy and/or procedures that outline the process that will be followed to amend an approved application.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	✓MCAPS Consolidated Application & Budget ✓MCAPS Budget Revisions, if applicable ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Evidence of implementation (During Visit)
J-6	The LEA/Subgrantee has board policy and/or procedures that evaluate the relative value received from different types of expenditures made using program funds.	☐ Board Policy # _____ ☐ Procedures Pg. # _____	ALL REQUIRED ☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ Documentation of comprehensive needs assessments, school plans, and evaluation of programs and expenditures (During Visit) ☐ Evidence of implementation (During Visit)
	**K. ALLOCATIONS (§1003, §1113, §1124, §1124A, §1125, §1126(b), §2102 et seq., §3111-§3116, 34 C.F.R. 76.50-51, 34 C.F.R.76.300, 34 C.F.R. 76.789)**		
K-1	The LEA/Subgrantee has policy and/or procedures for the development of each of the covered programs applications (e.g., what type of LEA staff members are involved in the development and review process, how potential projects are identified and developed, etc.).	☐ Board Policy # _____ ☐ Procedures Pg. # ___57_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS ☐ **Upload evidence of implementation**
K-2	The LEA has policy and/or procedures for determining site level allocations using Title I funds.	☐ Board Policy # _____ ☐ Procedures Pg. # _57_____	☐ LEA/Subgrantee policy and/or procedures uploaded to MCAPS, AND ☐ Per-pupil allocation page from MCAPS ☐ **Upload evidence of implementation**