

2020-21 IDEA Fiscal Monitoring**Site Review Checklist**

The IDEA Fiscal Monitoring site review includes a review of all federal IDEA funds including PRCs 49, 60, 70, 82, 114, 118, 119. A budget detail is required for all federal IDEA funds you receive.

1. Time and Effort

- ☐ Policies and procedures for Time and Effort (documentation of internal controls)
- ☐ Payroll by PRC for all federal IDEA programs for 2019-2020 (December 2019 & May 2020 pay periods or the last month of your certification period) and 2019-12 (December 2019 & May 2020 pay periods or the last month of your certification period). A sampling of personnel documentation will be requested and reviewed.
- ☐ Semi-annual certifications for the 2019-20 & 2020-21 pay periods available for review all employee(s) paid from federal funds.
- ☐ PARs for the 2019-20 and 2020-21 pay periods and evidence of reconciliation available for review all employee(s) paid from federal funds.
- ☐ Evidence of employee activities for PARs available for review (i.e. logs, schedules) available for review
- ☐ Employee(s) weekly instructional schedule (2019-20 & 2020-21) for the same employees as semi-annuals and PARs.
- ☐ Employee(s) professional educator's licensure (2019-20 & 2020-21) for the same employees as semi-annuals and PARs.

2. Equipment (Federal IDEA Funds only)

- ☐ Written policies and procedures for maintaining records of equipment purchased with IDEA Funds (documentation of internal controls)
- ☐ Equipment Invoices for 2019-20 and 2020-21
- ☐ Evidence of most recently completed physical inventory
- ☐ Copy of equipment disposition(s) (if applicable)
- ☐ Object code 411 expenditure report for 2019-20 and 2020-21 year to date
- ☐ Expenditure reports for object codes 461, 462, 561, and 562 for 2019-20 and 2020-21 year to date

3. Contracted Services (Federally funded)

- ☐ Written policies and procedures for contracts (documentation of internal controls)
- ☐ Object codes 311, 317, 318, 331 and 344 expenditure reports and invoices for 2019-20 and 2020-21 year to date
- ☐ List of Federal IDEA contract service providers for 2019-20 and 2020-21 year to date
- ☐ 2019-20 and 2020-21 Federal IDEA Contracts
- ☐ 2019-20 and 2020-21 Contract invoices available for expenditure test review. The consultant will call for the required invoices.

4. Maintenance of Fiscal Effort (MOE)

- ☐ Calculation worksheet reflecting 2018-19 & 2019-20 expenditures
- ☐ 2018-19 & 2019-20 state and local detail expenditure reports to support the calculation form
- ☐ Justification form – 300.204 and/or 300.205, if applicable
- ☐ * MOE section of the IDEA 611 grant application for 2020-21

- ☐ 2019-20 & 2020-21 paid invoices for object codes 411 and 312 available for an expenditure test review. The consultant will call for the required invoices.

5. Proportionate Share (Traditional LEAs only)

- ☐ * Non-Profit Parentally Placed Private School Children section of the IDEA 611 grant application for 2020-21
- ☐ Evidence of 2019-20 and 2020-21 proportionate share expenditures from PRC 60
- ☐ Documentation of proportionate share expenditure tracking
- ☐ Documentation (contracts, invoices, payroll) of proportionate share services tracking available for review

6. Coordinated Early Intervening Services (CEIS)

- ☐ Expenditure report for 2019-20 and 2020-21 year to date
- ☐ * CEIS section of the IDEA 611 grant application for 2020-21
- ☐ Evidence of tracking students receiving CEIS 2019-20 and 2020-21
- ☐ Evidence of the process of selecting project participants
- ☐ Evidence of tracking for students who received CEIS 2017-18, 2018-19, 2019-2020 & received special education/related services in 2019-20
- ☐ Invoices for 2019-20 and 2020-21 available for review for an expenditure test

DPI will pull this information

7. Timely Submission of IDEA Grants & Funds

- ☐ *619 2020-21 Grant
- ☐ *611 2020-21 Grant
- ☐ *MOE Expenditures (2020-21 Grant)
- ☐ *Combined Expenditure Report (end of year 2019-20)

*** DPI electronic files will be used for this evidence**