



Special Education Services and Supports

FY 2020 IDEA Fiscal Monitoring Checklist

Indicator	Documentation Provided by District
1.1 – LEA Monitoring of Schools and Programs	<ul style="list-style-type: none"> a. LEA Special Education Manual
Indicator	Documentation Provided by District
2.1 – Comprehensive LEA Improvement Plan (CLIP)	<ul style="list-style-type: none"> a. Evidence of approved CLIP b. Upload of required CLIP elements to the Consolidated Application
Indicator	Documentation Provided by District
3.2 – Services to Eligible Private School Children	<ul style="list-style-type: none"> a. Written procedures for serving private and home school students b. Meeting agendas and/or minutes with sign-in rosters c. Receipts, invoices, etc. for private and home school students d. The written affirmation from private school and/or home school representatives e. Detailed expenditure reports for Proportionate Share f. Time logs for contracted service providers g. Evidence that the LEA regularly supervises the provision of IDEA services to private and home school children h. Copies of service plans, if applicable i. List of home school children from SLDS j. Evidence of Child Find activities for private schools and home schools
Indicator	Documentation Provided by District
4.1 – Maintenance of Effort (MOE)	<ul style="list-style-type: none"> a. Completed FY20 MOE Eligibility Worksheet with projected expenditures for the current year b. Fund 100 expenditure reports for FY19 program cods 2011 and 2081 to substantiate reported MOE amounts. c. Exception requirement forms with supporting evidence verifying expenditures (usually this is expenditure report) maintained by LEA for LEAs that did not meet d. Correction forms, if applicable, with supporting evidence verifying expenditures maintained by LEA
Indicator	Documentation Provided by District
5.1 – Internal Controls/Expenditures	<p>Internal Controls</p> <ul style="list-style-type: none"> a. Written Allowability Procedures b. Segregation of Duties c. Written Procurement Procedures d. Written Method for Conducting Technical Evaluations of Proposals and Selecting Recipients e. Written Compensation and Leave Policies (to include Time and Effort) f. Written Conflict of Interest Policy g. Written Travel Policy h. Written Stipend Policy

5.1 – Internal Controls/Expenditures continued	<ul style="list-style-type: none"> i. Evidence of suspension and debarment verification for all contracted employees paid using IDEA funds <p>Expenditures</p> <ul style="list-style-type: none"> j. FY19 and FY20 Payroll & Expenditure Detail Reports k. Copy of purchase orders, invoices, contracts/contract deliverables, agendas, receipts, travel authorizations, pre-approval, all capital expenditures, all competitive procurement l. FY19 and FY20 Time and Effort Records m. Evidence of prior approval for capital expenses using federal funds n. QBE Allotment Sheet o. Copy of A-133 audit reports for two years p. Copy of signed and time stamped documentation verifying vendors against suspension and debarment database
5.2 – Inventory	<p>Inventory Internal Controls</p> <ul style="list-style-type: none"> a. Written Equipment Management Procedures <p>Inventory Management</p> <ul style="list-style-type: none"> b. Purchase orders documenting purchases of equipment with federal funds. c. Inventory records with all required components (see Rubric, p. 13) d. Records/logs of dates that physical inventories were conducted at LEA and schools with date, and signatures of person conducting inventory. e. Written Equipment Disposition Policy f. Evidence of prior approval from GaDOE of equipment purchases of \$5,000 or more per unit g. Detailed expenditure reports
Indicator	Documentation Provided by District
5.3 – Cash Management	<ul style="list-style-type: none"> a. Written Cash Management Procedures b. Copies of all FY20 DE0147s with supporting accounting records (FY19 DE0147s for districts monitored prior to Jan. 1, 2020)
Indicator	Documentation Provided by District
21.1 – CEIS	<ul style="list-style-type: none"> a. Detailed CEIS expenditure reports for FY19 and FY20, if applicable b. CEIS logs or GTID numbers for students served during FY19 and FY20
Indicator	c. Documentation Provided by District
21.2 – High Cost Fund	<ul style="list-style-type: none"> a. Detailed expenditure reports high cost students b. Medicaid reimbursement account expenditures, if applicable c. Student Eligibility Reports and Individualized Education Plans d. Evidence of High Cost expenditures (e.g. receipts, invoices)
Indicator	e. Documentation Provided by District
21.3 – Excess Cost	<ul style="list-style-type: none"> a. Evidence of timely Excess Cost submission (CFM through January 2020) b. Evidence the LEA met the Excess Cost requirement (CFM after January 2020) c. Evidence for “other special education expenses”. d. Evidence for student enrollment.