

**Mississippi Department of Education**

**Office of Special Education**

**District Fiscal Services**

**IDEA Fiscal Monitoring**

**Self-Assessment Checklist**

The individual with Disabilities Education Act (IDEA) (PL 108-446) and Education Department General Administrative Regulations (EDGAR) require that the MS Department of Education monitor local education agencies including charter schools and state-operated programs to ensure fiscal compliance with state and federal laws, regulations, policies and procedures that govern the provision of special education and related services to appropriately identified children.

The purpose of monitoring is to focus federal, state and local resources on improved results for eligible children with disabilities ages three through twenty and their families. The District Fiscal Services, OSE is responsible for conducting fiscal monitoring activities to ensure appropriate use of funds under IDEA.

**Purpose**

The purpose of the IDEA Fiscal Monitoring Self-Assessment Checklist is to provide local education agencies (LEA), Charter Schools (CA) and State agencies with a structured process for reviewing district fiscal policies and procedures assuring compliance with IDEA fiscal requirements.

**Self-Assessment Checklist Components**

1. Time and Effort
2. Equipment
3. Contractual Services
4. Maintenance of Effort (MOE)
5. Proportionate Share
6. Coordinating Early Intervening Services (CEIS)
7. Parental Involvement
8. Professional Development

**LEA Self-Assessment Team**

LEA Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of Self-Assessment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Self-Assessment Team Members:

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| 1. **Time and Effort**
 | **Semi-Annual Certification Requirement** |
| Salaries and wages paid for employees who work on a single federal cost object must be supported by periodic certifications that the employees worked solely on that activity for the period covered by the certification. These certifications must be prepared at least semi-annually and signed by the employee or supervisory official who has firsthand knowledge of the employee’s work. |
| **Semi-Annual Certification** ***If no personnel paid with federal IDEA funds, skip this component and proceed to B. Equipment.***  | ***YES*** | ***NO*** |
| 1. There are written policies/procedures for meeting Time and Effort requirements for personnel paid with IDEA funds.
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| 1. Time and Effort policies/procedures include the requirements and procedures for using an approved substitute system, if the LEA chooses to use a substitute system.
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| 1. Time and Effort policies/procedures detail the single federal cost objective requirement for periodic certification.
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| 1. The Time and Effort policies/procedures include dates of the periods that the LEA will collect the semi-annual certifications.
 |  |  |
| 1. The time and Effort policies/procedures include the staff position(s) responsible for identifying employees who require Semi-Annual Certification and for collecting and maintaining the certifications.
 |  |  |
| 1. Payroll documents are available that identify the funding source and program report code of all employees who serve students with disabilities and are used to identify employees who require Semi-Annual Certification.
 |  |  |
| 1. According to payroll records all employees who have worked on a single Federal cost objective have Semi-Annual Certifications.
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| 1. Semi-Annual Certification Forms covers a period of one year and are completed twice during a 12 month period.
 |  |  |
| 1. The beginning and ending dates of the Semi-Annual Certification Form includes month/day/year of the certification period.
 |  |  |
| 1. The Semi-Annual Certification Form includes a legible, printed and written signature of the employee or supervisor completing the form. (The LEA may choose to add a printed position name on the form.)
 |  |  |
| 1. All signatures are affixed and dated after the work has been certified as completed.
 |  |  |
| 1. When a Blanket Semi-Annual Certification Form is used to document certification of multiple employees at a single site, the list of employees is recorded in a manner that clearly identifies the site (names are not attached separately to a certification form with no identifying site information.
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| 1. **Time and Effort**
 |  **2. Personnel Activity Report (PAR) Requirement** |
| Employees who work on multiple cost objectives must support the distribution of their salaries or wages by completing personnel activity reports. These personnel activity reports must reflect an after-the fact distribution of the actual activity; must account for the total activity for which the employee is compensated; must be prepared at least monthly, coinciding with one or more pay periods; and must be signed by employee. At least quarterly, comparisons must be made of actual costs (based on monthly activity reports) to budgeted distribution. |
| ***Personnel Activity Report (PAR)*** ***If PARs not applicable, skip this section and proceed to component B. Equipment.*** | ***YES*** | ***NO*** |
| 1. Time and Effort policies/procedures detail the documentation required for distribution of the salaries and wages of an employee who works on multiple cost objective.
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| 1. Time and Effort policies/procedures include a process of comparison of actual cost (based on monthly activity reports) to budget distribution, referred to as reconciliation, and a process for redistribution of duties or funding, if required.
 |  |  |
| 1. Time and Effort policies/procedures include staff position(s) responsible for identifying employees who require PARs, for collecting, maintain and reconciling PARs.
 |  |  |
| 1. Payroll documents are available that identify the funding source and program report code of all employees who serve students with disabilities and are used to identify employees who require a PAR.
 |  |  |
| 1. Per payroll records all employees who have worked on multiple cost objectives have PARs.
 |  |  |
| 1. All PARs are completed monthly or as specified in the LEA approved substitute system, and includes documentation that reflects after-the-fact distribution of each activity performed.
 |  |  |
| 1. PAR forms include all required components as follows: Effort Statement for 100% of employee’s effort, specific cost objective (not just federal), number of hours worked, time worked on all cost objectives and weekly/monthly allocation%.
 |  |  |
| 1. All employees who require PARs maintain records accounting for time worked on all cost objectives. Examples include calendars or work logs.
 |  |  |
| 1. Each PAR form has a legible, handwritten employee signature and date. (The LEA may choose to add position name.)
 |  |  |
| 1. All signatures and dates are subsequent to the end of the PAR date. (i.e. PAR for January 1, 2014 thru January 30, 2014 is signed after January 30, 2014).

***Personnel Activity Report (PAR)*** | ***YES*** | ***NO*** |
| 1. There is a proper handwritten signature by a supervisory official who has firsthand knowledge of the employee’s work, if the signs the PAR.
 |  |  |
| 1. The PAR coincides with one or more pay periods.
 |  |  |
| 1. Comparisons of actual costs (based on the monthly activity reports) to budgeted distributions have been made. (Immediate adjustments required if 10% or more. Annually adjustments permitted if less than 10 %.)
 |  |  |
| 1. Federal program charges have been adjusted when actual effort did not support budgeted distributions.
 |  |  |

***Based on the areas checked “NO” for Time & Effort, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **B. Equipment** | Records must be maintained for equipment purchased with federal funds, and physical inventory must be conducted at least every two years. |
| ***Equipment*** | ***Yes*** | ***No*** |
| 1. Federal IDEA funds are used to purchase equipment. *If you do not use Federal funds to purchase equipment, proceed to statement k-l and complete it if applicable. If not proceed, to component C – Contractual Services*
 |  |  |
| 1. Expenditure reports are available that identify federal IDEA funds used to purchase equipment. (object codes )
 |  |  |
| 1. There are written policies/procedures for maintaining records of equipment purchased with federal funds.
 |  |  |
| 1. Written policies include the threshold (dollar amount) that the LEA has identified for classification of purchased items as equipment.
 |  |  |
| 1. Written policies/procedures include the staff position(s) responsible for maintaining records of equipment with IDEA funds and responsible for conducting a physical inventory at least every two years.
 |  |  |
| 1. Invoices are maintained that document the use of IDEA funds to purchased equipment.
 |  |  |
| 1. IDEA equipment records are maintained and include a description, serial or other identifying number, source, and acquisition cost and date.
 |  |  |
| 1. A. physical inventory has been conducted within the last two years and there is evidence that shows description, purchase price, location and condition of each piece of equipment.
 |  |  |
| 1. The LEA has policies/procedures for proper disposal of equipment?
 |  |  |
| 1. The LEA inventory demonstrates compliance with policies and procedures set forth by the Mississippi Public School Asset Management Manual. (For example, is the threshold limit set by the Mississippi Public School Asset Management Manual being applied?)
 |  |  |
| 1. Equipment inventory captures “significant technological items” regardless of the LEA inventory threshold.
 |  |  |
| 1. The LEA physical inventory is reconciled with property records to assure that all equipment and significant technological items purchased with IDEA funds are inventoried.
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***Based on the areas checked “NO” for Equipment, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **C. Contractual Services** | Contracts and related invoices must contain sufficient information to assure that services which have been purchased are provided. |
| ***Contractual Services***  ***If no contractual services paid with federal funds, skip this component and proceed to D.MOE.*** | ***Yes*** | ***No*** |
| 1. Expenditure reports are available that identify federal IDEA funds used to purchase contracted services. (Including codes?)
 |  |  |
| 1. There is a valid contract for each expenditure using federal IDEA funds identified in expenditure reports.
 |  |  |
| 1. The LEA has written policies/procedures for developing and awarding contracts.
 |  |  |
| 1. Written policies/procedures include the staff position(s) responsible for developing and awarding contracts.
 |  |  |
| 1. Written policies/procedures include methods of contractor selection or rejection.
 |  |  |
| 1. Procedures are established to verify that vendors providing services or goods have not been suspended or debarred by the State and/or the federal government.
 |  |  |
| 1. Contracts include the following: WHO will provide the services, WHAT services will be provided, WHEN the services will be provided and WHERE the services will be provided.
 |  |  |
| 1. Contracts contain beginning and ending dates that include month, date and year.
 |  |  |
| 1. Contracts include a printed name with a valid signature that is dated, and the staff position of the contractor and contractee.
 |  |  |
| 1. All IDEA contracted service invoices are supported by a valid contract.
 |  |  |
| 1. Invoices include WHO provided the services, WHAT services were provided, WHEN the services were provided, WHERE the services were provided, and WHO received the services.
 |  |  |
| 1. Invoices include rates and fees established in the valid contract.
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***Based on the areas checked “NO” for Contractual Services, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **D. Maintenance of Effort (MOE)** | Funds provided to an LEA under Part B of the IDEA must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from state and/or local funds below the level of those expenditures for the preceding fiscal year. |
| ***Maintenance of Fiscal Effort (MOE)*** | ***Yes*** | ***No*** |
| 1. The LEA is aware that MOE can be met one of four ways. There are: total of state and local expenditures, total local expenditures only, state and local total expenditures per child and local expenditures per child only.
 |  |  |
| 1. If applicable, the LEA uses the justification worksheet based on §300.204.
 |  |  |
| 1. If applicable, the LEA is aware there is a copy of a memo sent from the OSE Director of Special Education explaining MOE and eligibility under §300.204.
 |  |  |
| 1. Does the LEA meet the Maintenance of Effort requirement and is there documentation to substantiate?
 |  |  |
| 1. If MOE is not maintained is there documented evidence releasing the LEA from the requirement by the SEA on file?
 |  |  |
| 1. Does the LEA have procedures to periodically monitor compliance with the MOE requirement?
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***Based on the areas checked “NO” for MOE, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **E. Proportionate Share**  | Each LEA must expend, on the provision of special education and related services for the eligible parentally – placed private school children with disabilities enrolled in private schools located in the LEA. |
| ***Proportionate Share for Eligible Parentally-Placed Private School Children*** ***If no federal funds are used for proportionate share, skip this component and proceed to component F- Coordinated Early Intervening Services*** | ***Yes*** | ***No*** |
| 1. The proportionate Share Section of the current IDEA grant provides accurate information regarding the LEA Proportionate Share activities.
 |  |  |
| 1. Is there evidence of a proportionate share calculation amount?
 |  |  |
| 1. Are expenditure reports available that identify federal IDEA funds used for Proportionate Share?
 |  |  |
| 1. Is there evidence of documentation tracking proportionate share expenditures? (contracts, invoices, payroll)
 |  |  |
| 1. If applicable, 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.
 |  |  |
| 1. Does the LEA have documentation on file (service plans) to support the number of students being served?
 |  |  |
| 1. Does the LEA have documentation on file to support the consultation process? (dates of meetings, sign-in sheets, signed affirmation forms from private school representatives)
 |  |  |
| 1. Did the LEA ensure child find and evaluation costs for Proportionate share students were not included as part of the Proportionate share obligation?
 |  |  |
| 1. Does the LEA have a home school policy that allows for participation in district programs?
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***Based on the areas checked “NO” for Proportionate Share, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **F. Coordinated Early**  **Intervening Services****(CEIS)** | LEAs providing CEIS must report annually the number of children receiving CEIS, the number of children who received CEIS, the number of children who received CEIS and subsequently received special education and related services during the preceding 2 year period. CEIS funds must be used solely for CEIS activities. |
| ***Coordinated Early Intervening Services (CEIS)***  *If not applicable, proceed to component G- Parental involvement.* | ***Yes*** | ***No*** |
| 1. The IDEA project application for the current year provides accurate and detail information about the LEA’s CEIS activities.
 |  |  |
| 1. Are expenditure documents available that identify IDEA funds that have been used for CEIS activities?
 |  |  |
| 1. Is CEIS provided only to students in grades K (age 6)-12?
 |  |  |
| 1. Are students selected for CEIS not currently identified as needing special education services?
 |  |  |
| 1. Is there evidence of a tracking system for students receiving CEIS?
 |  |  |
| 1. Does the LEA tracking system clearly delineates students who are selected to participate in CEIS and who later become identified as students with disabilities?
 |  |  |
| 1. Did the LEA develop and implement a plan for assuring that students who are selected to participate in CEIS activities and subsequently become identified as students with disabilities are not served by individuals paid with CEIS funds?
 |  |  |
| 1. Is there evidence of a tracking system for students who receive CEIS and the number of those students who subsequently receive special education and related services during the two years after receipt of CEIS?
 |  |  |
| 1. Are CEIS funds used solely for CEIS activities?
 |  |  |
| 1. If applicable, do salaried employees of the LEA that also are paid from CEIS funds complete a Personnel Activity Report (PAR) that documents time spent providing CEIS?
 |  |  |
| 1. Did the LEA track CEIS expenditures paid with IDEA funds separately from other expenditures?
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***Based on the areas checked “NO” for CEIS, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **G. Parental Involvement** | Regulations require parents be provided the opportunity to provide input in the development of the project application as well as participating in activities as a means of improving services and results for children with disabilities.  |
| ***Parental Involvement*** | ***Yes*** | ***No*** |
| 1. The LEA has a written parental involvement policy.
 |  |  |
| 1. The LEA has evidence of an annual meeting with parents to share information.
 |  |  |
| 1. The LEA has evidence of the activities conducted as outlined in the project application.
 |  |  |
| 1. The LEA has evidence that supports the progression and/or sustainability toward the SPP/APR target.
 |  |  |
| 1. The LEA has evidence that the funds allocated have been used for parental involvement activities.
 |  |  |

***Based on the areas checked “NO” for Parental Involvement, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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| **H. Professional Development** | LEAs must ensure that personnel necessary to carry out the purposes of IDEA are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities.  |
| ***Professional Development*** | ***Yes*** | ***No*** |
| 1. The LEA has evidence of a needs assessment for professional development activities.
 |  |  |
| 1. The LEA has calendar for professional development.
 |  |  |
| 1. The LEA has valid contracts and licenses for contractual persons conducting professional development activities.
 |  |  |
| 1. The LEA has evidence that the funds have been used for professional development.
 |  |  |
| 1. The LEA has evidence of sign-in-sheets/agendas for all professional development activities conducted.
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***Based on the areas checked “NO” for Professional Development, the following action is needed:***

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| **ACTION NEEDED** | **PERSON(S) RESPONSIBLE** | **COMPLETION DATE** |
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ACKNOWLEDGEMENTS

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