

## IDEA Fiscal Monitoring Instrument – SECTION 1

EDGAR: The intent of any monitoring system is "to assure [subgrantees] compliance with applicable Federal requirements and that performance goals are being achieved."

**PERSONNEL** (Request a list of all personnel paid from SE funds with FTEs and amounts) EDGAR 80.20; OMB Circular A-87 Attachment B

1. How many Special Education **FTE** positions are employed with state/federal funds in the following budgets?

Category	Prior Year				Current Year							
	<i>GP</i>	<i>Part B</i>	<i>Preschool</i>	<i>Total</i>	<i>GP Budgeted/Employed</i>		<i>Part B Budgeted/Employed</i>		<i>Preschool Budgeted/Employed</i>		<i>Totals Budgeted/Employed</i>	
Teachers												
Educational Assistants												
Speech Language Pathologists												
Speech Language Teachers												
Homebound Teachers												
School Psychologists												
Guidance Counselors												
Assessment Personnel												
Social Workers												
Bus Drivers												
Bus Attendants												
OT/PT (Not contracted personnel)												
Medical Personnel												
Clerical Personnel												
Principals												
Vice-Principals												
Special Education Supervisors												
Other (specify)												
<b>IDEA: PERSONNEL</b>							<b>Yes</b>	<b>No</b>	<b>NA</b>	<b>FCA</b>	<b>Evidence</b>	
2. Are any 504 personnel paid from Special Education funds? If yes, list employees:											<input type="checkbox"/> LEA generated list of 504 contact personnel—both school/central office	

IDEA: GENERAL BUDGET	Yes	No	NA	FCA	Evidence
3. Does the LEA maintain separate accounting records for IDEA & Preschool which reflect the line items and amounts approved in each federal application/budget?					<input type="checkbox"/> Approved budgets <input type="checkbox"/> Revenue reports <input type="checkbox"/> Expenditure reports
4. Has the LEA submitted amendments, if necessary, as required by IDEA?					<input type="checkbox"/> Budget amendments
5. Were any budgets or budget amendments with items requiring prior approval submitted prior to obligating those funds?					<input type="checkbox"/> Budget amendments <input type="checkbox"/> Letter from TN DOE <input type="checkbox"/> Other
6. Does the LEA follow local policy for budget amendments NOT requiring the submission/approval by the specific federal program?					<input type="checkbox"/> Budget Documents <input type="checkbox"/> Board minutes approving amendments <input type="checkbox"/> Other
7. If revisions were made that did not require amendments but did require prior approval, were appropriate addenda submitted prior to making changes? (EDGAR 80.30)					<input type="checkbox"/> FTEs on file <input type="checkbox"/> Equipment >\$5000 <input type="checkbox"/> Current budget
8. Are any legal expenses being paid from SE funds? (OMB Circular A-87, Attachment B)					<input type="checkbox"/> Due process letters <input type="checkbox"/> Invoices from lawyers
9. Is documentation on file to detail the proportionate amount of funds spent on services provided to private school students with disabilities? (34 CFR 300.133)  Is there documentation on file to substantiate the number of private school students submitted to the State for funding purposes?					<input type="checkbox"/> Agreement with private schools <input type="checkbox"/> Contact logs <input type="checkbox"/> Invoices
10. Does the LEA have any charter schools within its jurisdiction? (34 CFR 300.209)  If yes, are children with disabilities attending those schools served in the same manner as disabled children in other schools?					<input type="checkbox"/> Per pupil expenditure formula <input type="checkbox"/> Invoices, contracts <input type="checkbox"/> Formal agreements
11. Were any IDEA funds used for construction (either new or renovation)? (34 CFR 300.718)  If yes, did the LEA receive prior approval from the appropriate State authority to use these funds for construction projects?					<input type="checkbox"/> Approval Letter from Mr. Fisher <input type="checkbox"/> LEA Budget
12. Does the LEA have on file calculations for Excess Costs for both their elementary and secondary schools which demonstrate that the LEA has spent at least the minimum average amount for the education of its children with disabilities before Part B funds are used. (34 CFR 300.16 and 202(b) (2), Appendix A to Part 300 – Excess Costs Calculation)?					<input type="checkbox"/> Fiscal Calculation Worksheet
13. Were any funds expended under the following “permissive use of funds” categories: (P.L. 108-446 Section 613) <ul style="list-style-type: none"> <li>o Adjustment to Local Effort?</li> <li>o Use of IDEA funds for Schoolwide Program?</li> <li>o Use of IDEA funds for Early Intervening Services?</li> </ul> If so, were these funds used only as allowed? Were records kept to document the use of funds?					<input type="checkbox"/> Comprehensive Application Use of Funds Worksheet <input type="checkbox"/> LEA budget <input type="checkbox"/> Prior Year Report Fiscal Records

<b>IDEA: GENERAL BUDGET</b>	<b>Yes</b>	<b>No</b>	<b>NA</b>	<b>FCA</b>	<b>Evidence</b>
14. Did the LEA consolidate any IDEA funds in schoolwide programs without reporting such in the comprehensive application? (34 CFR 300.206)					<input type="checkbox"/> School Budgets
15. Was the LEA <b>required</b> to use a portion of their allocation to address disproportionality concerns? (P.L. 108-446 Section 613 (f)(4)) If so, were the funds spent appropriately? Has an annual report been submitted?					<input type="checkbox"/> State List for Significant Disproportionality or voluntary LEA Budget review <input type="checkbox"/> LEA Annual Report
16. Were federal completion reports submitted in the time frame required (90 days after completion of the project)? (EDGAR 80.50) If not did the LEA request a waiver from the state?					<input type="checkbox"/> Dates Completion Reports Received by State <input type="checkbox"/> Waiver approval from State
17. If any money remained when submitting Completion Reports for the "01" budget, did the LEA also submit a carryover budget or release any remaining funds? (EDGAR 80.23)					<input type="checkbox"/> Carryover Budget Approval <input type="checkbox"/> Release of Funds Letter <input type="checkbox"/> Fiscal Records
18. Is there documentation to substantiate the funds used to determine maintenance of effort? (A-133 Compliance Supplement)					<input type="checkbox"/> GP Special Education Budget
19. Does the LEA have records to document amounts and services provided for reimbursement for High Cost students? P.L. 108-446 ; Section 602(8) and 611 (c)(3) Are any of these services funded by IDEA?					<input type="checkbox"/> LEA Budget review <input type="checkbox"/> LEA High Cost Request <input type="checkbox"/> Backup Documentation for Reimbursement Request
20. Does the LEA have on file a contract signed by the Commissioner for all students whose instructional services are provided entirely by an outside entity? (TCA 49-10-107, TCA 49-10-305, TCA 49-10-701) Is the LEA monitoring the services provided through this contract?					<input type="checkbox"/> Contracts <input type="checkbox"/> Contracts Log
21. Are federal funds expended in such a manner to supplement and not supplant state, local, and/or other federal funds?					<input type="checkbox"/> Revenue/expenditure reports
22. Are all financial records and supporting documents maintained for 3 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records?					<input type="checkbox"/> Records from FY 09 <input type="checkbox"/> Records from FY 08 <input type="checkbox"/> Records from FY 07 <input type="checkbox"/> Other records for unresolved issues
23. Does the LEA determine that purchases with federal funds comply with federal cost principles (e.g. necessary, reasonable, and allocable)?					<input type="checkbox"/> Budgets <input type="checkbox"/> Invoices
<b>IDEA: TCSPP</b>	<b>Yes</b>	<b>No</b>	<b>NA</b>	<b>FCA</b>	<b>Evidence</b>
24. Did the LEA prorate expenditures between federal, state, and/or local funding sources when purchases supported more than one funding purpose?					<input type="checkbox"/> TCSPP Component 5 <input type="checkbox"/> Expenditures documented

<b>IDEA: PERSONNEL</b>	<b>Yes</b>	<b>No</b>	<b>NA</b>	<b>FCA</b>	<b>Evidence</b>
25. Are positions consistent with the approved budget application?					<input type="checkbox"/> Budget documents <input type="checkbox"/> Application / plan
26. Are FTEs consistent with the approved budget/application? <i>If no, explain:</i>					<input type="checkbox"/> Personnel lists <input type="checkbox"/> Other
27. Is there a substantial increase/decrease in FTE positions from the previous year?					<input type="checkbox"/> Personnel Chart on IDEA FM Instrument <input type="checkbox"/> FY10 personnel list
28. Are FTEs calculated appropriately? (Example: A 12 month employee calculated on 52 weeks per year x 40 hours per week =2,080 hours per year)					<input type="checkbox"/> Sample calculation of FTE for certified staff <input type="checkbox"/> Sample calculations of FTE for non-certified staff
29. Are appropriate fringe benefits for each category of personnel being paid from the corresponding budget?					<input type="checkbox"/> Expenditure Reports
30. Where employees are funded 100% with a single federal award, does the LEA have on file certifications that the employee worked solely on that program for the period covered by the certification? (OMB Circular A-87)					<input type="checkbox"/> Certification <input type="checkbox"/> Time Sheets (if applicable)
31. Where employees work on multiple activities funded from different sources, is the distribution of their salaries/wages supported by personnel activity reports/logs? (OMB Circular A-87)					<input type="checkbox"/> Time Sheets <input type="checkbox"/> PARS (Personnel Activity Report Statement)
32. Does the personnel activity documentation meet the following standards?					
o Reflects an after the fact distribution of the actual activity					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
o Accounts for the total activity for which each employee is compensated					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
o Prepared at least monthly & coincides with one or more pay periods					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
o Signed by the employee					<input type="checkbox"/> PARS
<b>IDEA: EQUIPMENT</b>	<b>Yes</b>	<b>No</b>	<b>NA</b>	<b>FCA</b>	<b>Evidence</b>
33. Is equipment purchased with federal funds used in the appropriate programs?					<input type="checkbox"/> Inventory List to Sample
34. Has the LEA conducted a physical inventory of equipment within the last two years?					<input type="checkbox"/> Inventory List with Date/s and signature/s

IDEA: GENERAL BUDGET	Yes	No	NA	Evidence
35. Does the LEA maintain property records of all equipment purchased with federal funds which includes the follow information:				<input type="checkbox"/> IDEA/Special Ed Inventory List
<input type="checkbox"/> Description of the item				
<input type="checkbox"/> Serial number/Identification number				
<input type="checkbox"/> Source of the property				
<input type="checkbox"/> Titleholder				
<input type="checkbox"/> Acquisition date				
<input type="checkbox"/> Cost				
<input type="checkbox"/> Percentage of Federal participation				
<input type="checkbox"/> Location				
<input type="checkbox"/> Use				
<input type="checkbox"/> Condition				
<input type="checkbox"/> Disposition information (date, method, sales price)				
<b>If no to any please explain:</b>				
36. Has the LEA submitted a disposition of equipment report to the State as equipment became obsolete, no longer needed, or useable?				<input type="checkbox"/> Letter to TN DOE <input type="checkbox"/> Letter from TN DOE

Allocation/Carryover Amounts

Fiscal Year	Part B (.01)	Part B (.21)	Preschool (.01)	Preschool (.21)
FY '08				
FY '09				
FY '10				

## IDEA ARRA-Specific Fiscal Monitoring

IDEA ARRA REPORTING	Yes	No	Comments
37. Did the LEA submit its quarterly expenditure reports to the State within the timelines given by the Division of Finance and Administration?			_____ _____ _____
38. Were the reports accurate and contain only expenditures and not obligations?			_____ _____ _____
Transparency and Accountability	Yes	No	Comments
39. Are ARRA funds and expenditures tracked in separate budget accounts and categories as required?			_____ _____ _____
40. Do LEA budgets accurately reflect the approved ARRA budgets?			_____ _____ _____
41. Do the budget records accurately reflect expenditures of ARRA funds?			_____ _____ _____
42. Are accurate/complete expenditure records maintained on file to document the expenditure of funds?			_____ _____ _____
43. Are detailed records on the use of ARRA funds available and accurate?			_____ _____ _____
Private School Proportionate Share	Yes	No	Comments
44. Is there evidence that consultation took place which included information on ARRA funding?			_____ _____ _____
45. Were private schools made aware of the availability of additional services in FY '10 due to the stimulus funds?			_____ _____ _____

Renovations/Alterations of Facilities	Yes	No	Comments
46. Prior to obligating any federal funds on renovations/alterations of facilities, did the LEA request and receive approval from the State?			<hr/> <hr/> <hr/>
47. Is evidence available to assure that the LEA is following all applicable regulations and guidance?			<hr/> <hr/> <hr/>
48. Is documentation maintained on file regarding all expenditures of renovations/alterations as approved in the ARRA application?			<hr/> <hr/> <hr/>
Reduction of Maintenance of Effort	Yes	No	Comments
49. Was the LEA eligible to reduce maintenance of effort?			<hr/> <hr/> <hr/>
50. Have all freed up state/local funds been appropriately budgeted and coded as indicated in the comprehensive application?			<hr/> <hr/> <hr/>
51. Is the LEA tracking expenditures of all freed up state/local funds?			<hr/> <hr/> <hr/>
52. Are expenditures consistent with the application?			<hr/> <hr/> <hr/>
53. Are expenditures authorized under ESEA?			<hr/> <hr/> <hr/>

## IDEA Fiscal Monitoring Instrument – SECTION 2

Statement	LEA Policy / Procedure	Yes	No	FCA	Evidence of Program Implementation	Yes	No	N/A	FCA
<b>BUDGETS and AMENDMENTS</b>									
1. The LEA has board policy/ procedure governing the preparation and approval of budgets and budget amendments.	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Documentation of implementation addressed in Section 1, #'s 3-7.				
<b>TRAVEL</b>									
2. The LEA has board policy/ procedure to authorize, verify and reimburse travel expenditures. (OMB Circular A 133-Compliance Supplement)	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Travel Requests <input type="checkbox"/> Purchase Orders <input type="checkbox"/> Receipts/Invoices <input type="checkbox"/> Check/Expenditure				
<b>PROCUREMENT</b>									
3. The LEA has written procurement procedures (including policies specific to equipment) that ensure the appropriate director/supervisor of each federal program has internal control for developing and approving purchases. [EDGAR 80.36]	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Requisitions/Purchase Orders <input type="checkbox"/> Invoices <input type="checkbox"/> Evidence of Receipt of Goods (packing slips, sign-off, etc.) <input type="checkbox"/> Check/Expenditure				
4. LEA has a policy/ procedure for awarding contracts that ensures the appropriate director/supervisor of each federal program has internal control for developing and awarding contracts. [EDGAR 80.36]	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Contract-signed/dated  <input type="checkbox"/> Evidence of bids, if required				
5. The LEA maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interest; accepting gifts, favors, etc. [EDGAR 80.36 (b) (3)]	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Contracts  <input type="checkbox"/> Evidence of Screening				

EQUIPMENT									
6. The LEA has a definition of equipment (that is the same as or more restrictive than the State of TN definition) and property records which include all equipment purchased with federal funds.	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Requisitions/Purchase Orders <input type="checkbox"/> Invoices <input type="checkbox"/> Evidence of Receipt of Goods <input type="checkbox"/> Check/Expenditure <input type="checkbox"/> Inventory (Section 1, #35)				
7. Adequate maintenance procedures have been developed to keep equipment in good condition.	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Maintenance Records  <input type="checkbox"/> Interview				
8. The LEA has a board policy/ procedure for proper disposal of equipment which includes ensuring the highest possible return if the LEA is authorized or required to sell equipment.	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Disposition List  <input type="checkbox"/> Documentation of Price Determination				
9. The LEA has a board policy/ procedure for proper disposal of equipment that addresses the disposal of equipment with a fair market value of greater than \$5,000.	<input type="checkbox"/> Board Policy #  <input type="checkbox"/> Procedures manual page				<input type="checkbox"/> Disposition List  <input type="checkbox"/> Documentation of Price Determination				