



BILL HASLAM
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
SIXTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

KEVIN HUFFMAN
COMMISSIONER

IDEA Fiscal Monitoring

Local Education Agency _____ **Date** _____

Assurances:

The items below reference areas to be reviewed during fiscal monitoring. By signing this document, you are attesting to your LEA's compliance with the following items:

- The LEA submitted amendments, *if necessary*, as required by IDEA to their original budget.
- Budgets or budget amendments with items requiring prior approval were submitted prior to obligating those funds.
- If revisions were made that did not require amendments but did require prior approval, appropriate addenda was submitted prior to making changes. (EDGAR 80.30)
- No legal expenses have been paid from Federal SE funds. (OMB Circular A-87, Attachment B)
- Financial records and supporting documents are maintained for 3 years (or 5 years with carryover) or will be maintained until the resolution of any litigation, claim, negotiation, audit, or other action involving record.

Required Documents for Review:

The following list of referenced items is to be reviewed prior to the fiscal monitoring process by the LEA special education supervisor. *Please submit the following items via email to your assigned compliance monitor:*

1. Signed fiscal monitoring assurance letter
2. List of personnel by category and by budget (GP SPED, Part B, Preschool)
3. Completed 1st page of fiscal checklist with personnel totals
4. Special education school staff schedules (*Only if doing an onsite visit – Not for a desktop review)
5. How FTEs are calculated by category of positions
6. Examples of completed certifications
7. Examples of completed PARS (with documentation)
8. LEA federal budget revenue/expenditure reports for both Part B and Preschool budgets (including any carryover budgets) from current year and most current month available
9. High cost reimbursement funds—documentation of budgeted funds in GP SPED
10. Equipment property records
11. Last physical inventory of equipment
12. Policies/procedures for each item in Section 2 with two samples of documentation of implementation
13. List of private school contracts and total students for each who are receiving full educational services

LEA Director of Schools _____ Date _____

LEA Special Education Supervisor _____ Date _____

