

IDEA PART B FISCAL MONITORING PROTOCOL

Name of District/Entity: LEA #

District Code #:

Date of Site Visit: Reviewer:

	Team Member:	Policy, Regulations, References	Documentation Review:	Evidence Reviewed:	Comments:	Findings:
	<i>IDEA Part B and Preschool</i>					
	Obligation/Liquidation and Use of Funds					
1	Are IDEA grant funds used to pay only the excess cost of educating students with disabilities? Monies drawn down should be for reimbursement of allowable items listed in the approved application.	34 CFR § 300.200 34 CFR § 300.201 34 CFR § 300.220 34 CFR § 300.705 2 CFR § 200.415	Obtain and review the grant award/application to identify activities approved, including approved amendments			
2	Does the LEA program budget reflect the approved IDEA application? Have initial award budgets been amended?	34 CFR § 300.200 34 CFR § 300.201 2 CFR § 200.415	Review of approved grant application and approved budget			
3	What is the LEA's process for determining that expenditures are reasonable, allowable, and consistent with the IDEA grant award intended use?	34 CFR § 300.202 34 CFR § 80.22 2 CFR § 200.415	Review expenditure transaction detail for disbursements within the designated IDEA funds			
4	Were IDEA funds used to reimburse expenses prior to the approval and release of funds?	2 CFR § 200.407	Review of purchase orders and invoices			

<p>5) If indirect costs are charged to the IDEA grant, are these charges limited to the negotiated indirect cost rate? Were any indirect costs also charged to the grant inappropriately as a direct cost?</p>	<p>2 CFR § 200.414 Indirect Costs 2 CFR § 200.420 - Consideration for Selected Items of Cost</p>	<p>Review of purchase orders and invoices</p>			
<p>6) Does the LEA maintain financial records and programmatic records, supporting documents, statistical records, and other records of LEAs for three years from the end of the liquidation period for the applicable grant?</p>	<p>2 CFR § 200.333 Record Retention and Access</p>	<p>LEA's records retention policies and procedures; samples of records retained</p>			

	Maintenance of Effort and Excess Cost				
7	Does the LEA meet the Maintenance of Effort (MOE) requirement based on one or more calculation, and is there documentation to substantiate?	34 CFR § 300.203 34 CFR § 300.204 34 CFR § 300.205	Source documentation of amounts included in the calculation; documentation supporting any exceptions taken		
8	Does the LEA have on file the calculations for excess costs to demonstrate that the LEA has spent at least the minimum average for the education of children with disabilities before Part B funds are used?	Appendix A to Part 300 34 CFR § 300.16 34 CFR §300.202(a)(2)	Review of annual calculations of elementary and secondary excess costs		
	Personnel				
9	Where employees are funded 100% from the award does LEA have on file documentation that the employee worked solely on the program for the period covered? (Semi-Annual Certification)	2 CFR § 200.104 2 CFR § 200.430 - 431	Review of semi-annual certifications		
10	Are there employees paid partially from IDEA funds? If so, does the LEA keep personnel activity logs to track employees funded from different sources?	2 CFR § 200.104 2 CFR § 200.415 2 CFR § 200.430 - 431	Review of Time and Effort documents - compare to approved split-funded positions in the grant application		
	Contractual Services – Including Procurement				
11	Were IDEA funds used for contractual services? If yes, describe the types of services.	34 CFR § 300.201; 34 CFR § 300.202(a); EDGAR, §80.36(b)(2) 2 CFR § 200.22 Appendix to Part 200 - Contract	Review of contracts		

12	Are contracts reviewed annually to determine/justify the need to renew or recompile for the services?	2 CFR § 200.22 34 CFR § 300.201 and § 300.202(a)	Review of contracts			
13	How does the LEA ensure that no contracts are made with businesses or entities that have been debarred or suspended?	34 CFR § 80.35 2 CFR § 200.319	Review contracts to ensure language to this effect is included			
14	Do service contracts include appropriate terms and conditions? Are contracts current?	EDGAR, § 80.36(i) 2 CFR § 200.203	Review of contracts			
15	Were Instructional Services provided by an outside entity (or contracting agency) for any students with disabilities? Are approved contracts on file? How is the provision of these services being monitored?	EDGAR, § 80.36 34 CFR § 300.201; 34 CFR § 300.202(a); EDGAR, § 80.36(b)(2) 2 CFR § 200.22 Appendix to Part 200 - Contract	Discussion item - review process for verifying that contract terms are being met before paying invoices			
	Equipment and Construction					
16	Were IDEA funds used by the LEA for construction activities? Did the LEA receive approval from ADE/SEU prior to obligating federal funds? Is this activity included in the grant application?	34 CFR § 300.718 2 CFR § 200.203	Review of approved grant application; review of invoices and contracts related to construction			
17	If IDEA funds were used for construction, does the contract include required IDEA terms?	34 CFR § 300.718, 41 CFR Appendix A, subpart 101-19.6; 28 CFR, Part 36	Review of contracts			

18	Were IDEA funds used by the LEA to purchase equipment? Were these purchases included in the grant application?	2 CFR §200.313 Equipment	Equipment purchases that exceed \$1,000 must be included in the grant application			
19	Are IDEA funds used to rent buildings or equipment? Are the costs allowable and reasonable?	2 CFR § 200.465 Rental Costs of Real Property and Equipment	Review of contracts			
20	Verify that equipment purchases are allowable, recorded as fixed assets, and includes a property identification tag which identifies the funding source.	EDGAR, § 80.32(d)(1-2); 2 CFR § 200.439 Equipment and other Expenditures	Review of fixed assets file; random school visits to locate and identify equipment			
Other Expenditures						
21	Are there legal fees paid from IDEA funds?	34 CFR § 300.517(b), 2 CFR § 200.435(a)	Review of contracts, expenditure reports, and invoices. Most are NOT allowed			
22	Is the LEA required to set aside 15% of its IDEA award for CEIS, or voluntarily set aside IDEA funds for CEIS? If so, is there documentation to show that the funds were used for allowable cost?	34 CFR § 300.206; 34 CFR § 300.226	Review of approved grant applications, contracts, expenditure reports and invoices			
23	Is documentation on file to detail the proportionate amount of funds that must be reserved for providing services to private school and home-school students with disabilities?	34 CFR § 300.133 Appendix B to Part 300	Review of child count data used in calculating proportionate share; review of calculation			