

ARKANSAS DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION UNIT

RISK ASSESSMENT FOR SUB-GRANTEES' USE OF IDEA PART B FUNDS

Name of District/Entity \_\_\_\_\_  
Date \_\_\_\_\_ LEA # \_\_\_\_\_

This self-assessment is to be completed by all Local Educational Agencies (LEAs) in the State, and is the first step in determining sub-recipient risk for noncompliance related to the use of IDEA VI-B funds. The ADE/SEU will select LEAs each year hereafter to verify compliance with federal statutes and regulations, and with the terms and conditions of the LEAs approved grant award.

1. Are IDEA Part B funds used to pay only the excess cost of educating students with disabilities? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

2. Has the LEA used the Excess Cost calculation process for elementary and secondary school age populations as part of the local budgeting process? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

3. Does the LEA meet the Maintenance of Effort (MOE) requirement based on one or more calculation; and is there documentation to substantiate? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

4. Does the LEA have a process for determining that expenditures are reasonable, allowable, and consistent with the IDEA grant award intended use? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

5. Are indirect costs charged against the IDEA grant award? \_\_\_Yes \_\_\_No

- a. If so, are the charges allowable and limited to the negotiated indirect cost rate? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

6. Where employees are funded 100% from the grant award, does LEA have on file documentation that the employee worked solely on the program for the period covered? \_\_\_Yes \_\_\_No

If no, please provide explanation: \_\_\_\_\_  
\_\_\_\_\_

7. Are there employees paid partially from IDEA Part B funds? \_\_\_Yes \_\_\_No

- a. If so, does the LEA keep personnel activity logs to track employees funded from different sources? \_\_\_Yes \_\_\_No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

8. Were IDEA Part B funds used to purchase equipment and/or buses? \_\_\_Yes \_\_\_No

- a. If yes, were the purchases included in the approved grant application or otherwise approved by the ADE prior to the purchase? \_\_\_Yes \_\_\_No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

- b. If yes, are the equipment and transportation used for the benefit of students with disabilities? \_\_\_Yes \_\_\_No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

9. Were IDEA Part B funds used by the LEA for construction activities? \_\_\_Yes \_\_\_No

- a. If yes, did the LEA receive approval from ADE/SEU prior to obligating federal funds? \_\_\_Yes \_\_\_No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

10. Are IDEA Part B funds used to rent or lease buildings or equipment?  Yes  No

a. If yes, are the costs determined to be allowable and reasonable?  Yes  No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

11. Were IDEA Part B funds used for contractual services?  Yes  No

a. If yes, are contracts reviewed annually to determine/justify the need to renew or re-compete for the services?  Yes  No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

12. Does the LEA ensure that no contracts are made with businesses or entities that have been debarred or suspended?  Yes  No

If yes, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

13. Is the LEA required to set-aside 15% of its Part B IDEA award for CEIS?  Yes  No

a. If yes, are the funds being used according to the approved grant award?  Yes  No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

14. Is the LEA voluntarily setting aside Part B IDEA funds for CEIS?  Yes  No.

a. If yes, are the funds being used according to the approved grant award?  Yes  No

If no, please provide explanation \_\_\_\_\_  
\_\_\_\_\_

15. Does the LEA have private/home school students with disabilities within its boundaries?  Yes  No

- a. If yes, is the LEA providing services to private school students with disabilities based on a calculated, proportionate amount of Part B IDEA funds?  Yes  No

If no, please provide explanation\_\_\_\_\_

\_\_\_\_\_

16. 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?  Yes  No

If no, please provide explanation\_\_\_\_\_

\_\_\_\_\_