

LEA: _____

DATE: _____

General Fiscal Management and Compliance

Period of Availability	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
1. Are funds spent within the period of availability defined by the grant?	Check purchase orders and payment vouchers				
Procurement/Suspension and Debarment	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
2. Does the LEA purchases follow State procurement procedures?	Procurement policies and review bid/award				
3. Does the LEA ensure that vendors are not suspended or debarred?	Review records				
Grants Management	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
4. Does the LEA use IDEA funds for CEIS?	Complete CEIS form				
5. Is there a private school within the LEA?	Proportionate form				
6. Does LEA use the High Cost Fund?	High Cost Fund form				
7. Does the LEA have a Schoolwide program?	Schoolwide form				
8. Were timely ARRA reports submitted?	Quarterly reports				
9. Were timely general reports submitted?	Verify reports				
Allowable Costs	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
10. Are allowable activities and costs for purchases verified by the LEA?	Review checklist				
	Review expenditures				
11. Are grant funds separately tracked for IDEA, ARRA and Preschool grants?	Accounting procedure				
	CPA single audits				
12. Are any legal or regular education expenses being paid from IDEA/ARRA funds?	Review expenditures				
13. Are any Section 504 costs being paid from IDEA/ARRA funds?	Review expenditures				
14. Does the LEA prorate purchases when supported by more than one program/fund?	Review expenditures				
	Prorated appropriately				
Reimbursement	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
15. Are timely request for funds from the Department made after expenditures?	Check reimbursement requests on GAORS				
16. Are requests properly documented?	Review requests				
Equipment Management	Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
17. Has LEA sought and received approval on equipment purchases over \$5000?	Approval requests				
18. Does the LEA have procedures for assets purchased to be tracked?	Inventory process				
19. Has the LEA conducted a physical inventory within the last two years?	Verify procedures				
	Verify location				
20. Does LEA have disposition procedures?	Verify procedures				

Time and Effort		Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
21. Where employees are expected to work solely on a single Federal award or cost objective, are there periodic certifications?		Check salary payment Employee or supervisor signs semiannual form				
22. Where employees work on multiple activities or cost objectives, are salaries supported by personnel logs or activity reports (PARS) and signed by the employee?		Monthly log signed after work completed Quarterly adjustments made if over 10%				
Maintenance of Effort		Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
23. MOE is monitored and maintained?		Review expenditures				
24. Excess cost is monitored and maintained?		Review expenditures				
Personnel		Methods/ Documentation	Yes	No	NA	Documentation Provided/Reviewed
25. FTEs consistent with personnel budgeted?		Verify FTE with budget				
26. Contracted personnel over \$25,000 are checked for suspension/debarment?		Verify report				
27. Each project director signs for expenditures made from the program(s)?		Verify signatures for internal controls				
28. Charters SWD are served same as schools?		Verify procedures				
General Fiscal Management and Compliance Requirements						
IDEA	34 CFR 300.704 Acquisition of equipment 34 CFR 300.208 Permissive Use of Part B funds 34 CFR 300.209 Treatment of charter schools and their students 34 CFR 300. .202 Use of amounts of Part B funds 34 CFR 300. .162(b) Requirements prohibiting the commingling of Part B funds 34 CFR 300. .133 Expenditures of Part B funds for parentally placed children in private school 34 CFR 300. .144 Public control of materials, equipment and property in private schools					
EDGAR	34 CFR 76. 702 Fiscal control and fund accounting procedures 34 CFR 76. 707 When obligations are made 34 CFR 76. 708 When certain subgrantees may begin to obligate funds 34 CFR 76. 709 Funds may be obligated during a carryover period 34 CFR 76. 710 Obligations made during carryover period are subject to laws and regulations 34 CFR 80. 20 Standards for financial management systems 34 CFR 80. 22 Allowable costs 34 CFR 80. 23 Period of availability of funds 34 CFR 80. 26 Non Federal audit 34 CFR 80. 41 Financial reporting					
OMB Circular A-133	Federal Awards Expended (__.205(a) page 9 Allowable Cost (__.230(a) page 12 Unallowable Cost (__.230(b) page 13 Subpart E (Scope of Audit) pages 24-28					
OMB Circular A-133 Compliance Supplement	Section C: Cash Management Section L: Reporting Section M: Subrecipient Monitoring					
OMB Circular A-87	Appendix A - Allowable Costs Appendix B - Selected Items of Cost					

