Fiscal File Review Self-Assessment Supplement

This supplement provides possible examples of documentation that LEAs may use to demonstrate compliance with key questions within the Fiscal File Review. Because every LEA is unique, this guidance is not intended to list all possible types of that an LEA may use. KSDE reserves the right to make a final determination of whether a particular artifact fulfills the evidentiary requirement.

Question 1: Does the LEA have written policies and procedures outlining how draw requests of federal funds are determined?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning drawdowns? Are interested parties (business manager and special ed director) adequately communicating in regard to how federal funds should be requested for the district?
Sample Evidence: • *Policy Document* • *Training Document*	

Question 3: Does the LEA have written procedures in place that minimize the time elapsing between the transfer of funds and disbursement of funds?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures to prevent earning interest on federal funds drawn down on a monthly need basis?
Sample Evidence: • *Policy Document* • *Training Document* • *Compare drawdown records to expenditure documentation*	

Question 4: If interest earned on federal award payments is over $500 for the year, does the LEA follow appropriate procedures for payback? (2 CFR 200.305(b)(8)-(9)

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Does the LEA have the procedures documented?
Sample Evidence: • *Policy Document* • *Business Office Procedure Document* • *Training Document*	

Question 5: Does the LEA identify and track each federal fund separately from other funds?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Are funds assigned separate accounts/codes and tracked separately from drawdown to expenditure?
Sample Evidence: • *Policy Document* • *Training Document* • *Review LEA ledger*	

Question 6: Does the LEA have written policies and procedures to ensure federal funds are used in accordance with all federal requirements of allowable costs?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning allowable cost for federal funds?
Sample Evidence: • *Policy Document* • *Training Document*	

Question 7: Does the LEA have written policies and procedures covering the use, management, and disposition of property acquired with federal funds?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures concerning equipment purchases with any federal funds?
Sample Evidence: • *Policy Document* • *Inventory Management Documentation* • *Property Disposition Records*	

Question 8: Does the LEA have a system in place to track and inventory all property purchased with federal funds?

Policies/Procedures	Provider/Practice
How is correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Training Document* • *Inventory Log* • *Annual (or bi-annual) Inventory Results*	Do all applicable staff know and understand the property management process?

Question 9: Has the LEA conducted a physical inventory of the property purchased with federal funds within the last two years? (e.g. books, materials, equipment)

Policies/Procedures	Provider/Practice
How is correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Training Document* • *Inventory Log* • *Annual (or bi-annual) Inventory Results*	Do all applicable staff know and understand the property management process?

Question 10: Are semi-annual certificates (bi-annual sole source) maintained for federally funded staff and staff paid from other funds that are used to meet maintenance of effort, and whose activity is solely dedicated to one cost objective?

Policies/Procedures	Provider/Practice
Are standard forms or district documentation for time and effort clearly identified? Are employees adequately informed as to their assigned duties either through annually updated job descriptions and/or training?	Do all applicable staff know and understand how to apply the policies and documents for federal time and effort?

Are employees adequately trained so they understand the purpose of the time and effort documentation? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	
Sample Evidence: • *Employee Time Certification* • *Training Documentation*	

Question 11: Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee?

Policies/Procedures	Provider/Practice
Are procedures in place to ensure the supervisor has knowledge of their employee's activity? How is this requirement relayed to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Are supervisors aware of the activities on which their employees are (and should be) working?
Sample Evidence: • *Signed Time Certification* • *Electronically Signed Time Certification*	

Question 12: Are Personnel Activity Reports or equivalent documentation maintained for employees whose activity is split between multiple cost objectives and whose salaries are supported by federal funds or other funds used to meet maintenance of effort requirements?

Policies/Procedures	Provider/Practice
Are standard forms or district documentation for time and effort clearly identified?	Do all applicable staff know and understand how to apply the policies and documents for federal time and effort?

Policies/Procedures	Provider/Practice
Are employees adequately informed as to their assigned duties either through annually updated job descriptions and/or training? Are employees adequately trained so they understand the purpose of the time and effort documentation? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	
Sample Evidence: • *Personnel Activity Reports*	

Question 13: Does the LEA have policies and procedures that meet or exceed federal retention requirements of three years from the final expenditure report or audit resolution or other action (whichever is later) for the supporting documentation of federal draw requests?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the policies and procedures for retaining supporting documentation associated with federal fund drawdowns?
Sample Evidence: • *Document Retention Policy* • *Federal Grant Documentation, (previous six years)* • *Related Accounting Records (previous six years)*	

Question 14: Is the supporting documentation readily available for review?

Policies/Procedures	Provider/Practice
Does the current storage system allow for immediate retrieval of such documents? Is documentation (either training guides or procedures) available for staff who may not be familiar with the system so such information can be produced in the absence of key personnel? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Are employees adequately trained in using the system?
Sample Evidence: • *Description of Records Retention Process, (including storage location)* • *Onsite examination*	

Question 16: Did the LEA request and receive prior approval from the KSDE?

Policies/Procedures	Provider/Practice
Are policies in place detailing the requirement for the LEA to request prior approval from the KSDE to determine reasonableness and allocability? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures?
Sample Evidence: • *Policy Document* • *Documentation of request* • *Copy of Construction and Capital Expenditure Prior-Approval Request Form*	

Question 18: Did the LEA comply with all federal terms, conditions, and laws that apply to construction procured with federal funds, including ensuring the compliance of all contractors and subcontractors?

Policies/Procedures	Provider/Practice
Are policies in place detailing the requirement for the LEA to maintain oversight and execution of the work? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do provides understand all requirements of regulation relating to the capital improvement and construction?
Sample Evidence: • *Policy Document* • *Copy of Construction and Capital Expenditure Prior-Approval Request Form* • *Contractor wage study* • *Inspection records*	

Questions 20: Does the LEA provide federal funds to those charter schools on the same basis and at the same time as the other schools in the LEA?

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for distributing federal funds evenly through the LEA? Do special education and related staff provide services to students with disabilities in charter schools? If such services are being provided, how is it being documented? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know and understand how to report such service performed to the district?

Sample Evidence:
   • *Charter Funding Policy Document*
   • *Charter Funds Disbursement Records*
   • *Agreements/Communication between LEA and Charter School Staff*	

Question 22: Does the LEA have policies and procedures in place which ensures the proportionate amount of federal funds are used to provide special education and related services to children parentally placed in private elementary and secondary schools located in the LEA's boundaries?

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for reconciling expenditures for privately placed students with disabilities to the allocated amount listed in the allocation chart? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? Is adequate communication established between private schools and LEA?

Sample Evidence:
   • *Private School Child Find Count*
   • *Agreement/Communication between LEA and Private School Staff*
   • *Documentation of Expenditures to support students with disabilities in private school*	

Question 23: Does the LEA review the actual expenditures toward providing private school children with special education and related services against the Private School Proportionate Share allocation to ensure the entire federal portion was expended on such services before state and local funds are used?

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures for reconciling expenditures for privately placed students with disabilities to the allocated amount listed in the allocation chart? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? Is adequate communication established between private schools and LEA?
Sample Evidence: • *Policy Document* • *Private School Expenditure Report* • *LEA's Federal PsP Allocation*	

Question 24: Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents?

Policies/Procedures	Provider/Practice
Are policies in place detailing the requirement for the LEA to maintain control over all federal funds, property, equipment, and supplies used for children with disabilities who are placed in private schools? How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Do provides understand all Part B funds, property, equipment, and supplies used for children with disabilities who are placed in private schools must remain under the control of the LEA?

Policies/Procedures	Provider/Practice
Sample Evidence: • *Policy Document* • *Private School Expenditure Report* • *Inventory Logs*	

Question 30: Were the services provided by the public-school personnel necessary services not normally provided by the private school? (34 CFR 300.142(a))

Policies/Procedures	Provider/Practice
Is there an understanding, which is documented, of the services provided by the private school? How is correct implementation of this regulatory requirement monitored?	Is adequate communication established between private schools and LEA?
Sample Evidence: • *Policy Document* • *Agreement/Communication between LEA and Private School Staff*	

Question 31: If services were performed by the private school personnel, were they outside of the regular duty hours and under the supervision of the LEA? (34 CFR 300.142(b))

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures of federal funds supporting the salary of private school personnel providing equitable services? Are these policies and procedures shared with the private school? How is this regulatory requirement provided to all employees, including new employees? How is the correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply these policies and procedures? Is adequate communication established between private schools and LEA?

Sample Evidence: • *Policy Document* • *Time and Effort Documentation* • *Agreement/Communication Between LEA and Private School Staff*	

Question 32: Did the LEA conduct outreach or otherwise attempt to locate eligible private schools?

Policies/Procedures	Provider/Practice
Does the LEA understand this requirement to locate all nonprofit private schools even if the private school has not participated previously? How is correct implementation of this regulatory requirement monitored?	Is adequate communication established between private schools and LEA? Do all applicable staff know and understand how to apply these policies and procedures?
Sample Evidence: • *Private School Submission form* • *Private School for form districts with no participating private schools form* • *Short narrative detailing steps to locate all nonprofit private schools.*	

Question 36: Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents?

Policies/Procedures	Provider/Practice
Are policies in place detailing the requirement for the LEA to maintain control over all federal funds, property, equipment, and supplies used for children with disabilities who are placed in private schools? How is this regulatory requirement provided to all employees, including new employees?	Do all applicable staff know and understand how to apply these policies and procedures? Do provides understand all Part B funds, property, equipment, and supplies used for children with disabilities who are placed in private schools must remain under the control of the LEA?

Policies/Procedures	Provider/Practice
How is correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Private School Expenditure Report* • *Inventory Logs*	

Question 39: Were the services provided by the public-school personnel necessary services not normally provided by the private school? (34 CFR 300.142(a))

Policies/Procedures	Provider/Practice
Is there an understanding, which is documented, of the services provided by the private school? How is correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Agreement/Communication between LEA and Private School Staff*	Is adequate communication established between private schools and LEA?

Question 40: If services were performed by the private school personnel, were they outside of the regular duty hours and under the supervision of the LEA? (34 CFR 300.142(b))

Policies/Procedures	Provider/Practice
Are policies in place detailing the procedures of federal funds supporting the salary of private school personnel providing equitable services? Are these policies and procedures shared with the private school?	Do all applicable staff know and understand how to apply these policies and procedures? Is adequate communication established between private schools and LEA?

How is this regulatory requirement provided to all employees, including new employees? How is correct implementation of this regulatory requirement monitored?	
Sample Evidence: • *Policy Document* • *Time and Effort Documentation* • *Agreement/Communication Between LEA and Private School Staff*	

Question 44: Did the LEA use CEIS funds only for allowable costs?

Policies/Procedures	Provider/Practice
Did the LEA review the guidance on appropriate CEIS expenditures? Was that guidance adequately distributed among staff? How is correct implementation of this regulatory requirement monitored?	Do all applicable staff know and understand how to apply the guidance on CEIS expenditures?
Sample Evidence: • *CEIS Budget and Narrative* • *Expenditure Report* • *Enrollment Documentation (verification that funds were not used for a student with an identified disability)*	

Question 46: Does the LEA use CEIS funds to provide services to only students, in grade K through 12, who are not identified as needing special education and related services, but who need additional support to succeed in the general education environment?

Policies/Procedures	Provider/Practice
Did the LEA review the guidance on appropriate CEIS expenditures? Was that guidance adequately distributed among staff? How is correct implementation of this regulatory requirement monitored?	Do providers understand and know and understand how to apply the guidance on CEIS expenditures?

Sample Evidence:
  • *CEIS Budget and Narrative*
  • *Expenditure Report*
  • *Enrollment Documentation (verification that funds were not used for a student with an identified disability)*	

Question 49: Does the LEA review the actual expenditures of each Title I building against the Local Consolidated Plan (LCP), Building Allocations, Step 3 calculated amount to ensure each building is receiving and expending the appropriate amount of funding?

Policies/Procedures	Provider/Practice
Was the LEA aware of the requirements of the Consolidated Schoolwide Program? Did the LEA have a process to measure expenditures against the allowable limit? How is correct implementation of this regulatory requirement monitored?	Did applicable staff know and understand how to apply the process and/or guidance on the allowable limit?

Sample Evidence:
  • *Schoolwide Budget and Narrative Expenditure Report*
  • *Enrollment Documentation*	

Question 51: Were Title I funds expended appropriately in the correct amounts for each building as approved in the LCP application?

Policies/Procedures	Provider/Practice
How is correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Training Document* • *LEA ledger*	Do all applicable staff know and understand the property management process?

Question 52: Are ESEA services supplementary and do not supplant state and local support?

Policies/Procedures	Provider/Practice
How is this regulatory requirement provided to all employees, including new employees? How is the correct implementation of this regulatory requirement monitored? *Sample Evidence:* • *Policy Document* • *Training Document*	Do all applicable staff know and understand how to apply these policies and procedures?