

FISCAL MONITORING ANNUAL CHECKLIST				
I. TIME & EFFORT				
TASK	TIME OF YEAR	COMPLIANCE STATUS	PERSON RESPONSIBLE	DATE COMPLETED:
<p>Does the district collect supporting documentation for time and effort paid with special education funds?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> • Time & effort, timecards, staff schedules or calendars • Payroll records aligned to federal funding codes 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Does your district maintain documentation/records in regard to time & effort for federal special education funds?</p> <p>Required Documentation:</p> <ul style="list-style-type: none"> • Time & effort records • Payroll reports with pertinent funding streams <p>Storage Location:</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Does the district collect and maintain supporting documentation for time and effort paid with state special education funds?</p> <p>Evidence to Review:</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		

<ul style="list-style-type: none"> Do records clearly include dates & timeframes covered, schedule type (weekly, semester, annual), description of duties, specific to special education services? <p>Storage Location:</p>				
<p>Are payroll reports aligned with UFARS codes and all funding sources?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> Time distribution reports or schedules Payroll reports with UFARS codes 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
2. TRANSPORTATION				
<p>Are transportation costs charged to special education funds supported by student IEPs identifying transportation as a related service?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> IEPs documenting transportation need Transportation billing or cost allocation records <p>Storage Location:</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
3. PROCUREMENT				
<p>Does the district have written procurement policies and procedures compliant with EDGAR expectations?</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant		

<p>Do procedures address the following:</p> <ul style="list-style-type: none"> ● Contract administration system ● Methods of procurement (micro-purchase, small purchase, sealed bids, competitive and non-competitive proposals) <p>Evidence to Review:</p> <ul style="list-style-type: none"> ● Board approved policies ● Written procedures covering all required elements <p>Storage Location:</p>		<input type="checkbox"/> Not Applicable		
<p>Is there evidence that procurement procedures are followed?</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Do purchase files include:</p> <ul style="list-style-type: none"> ● Requisition and approvals ● Bids or quotes ● Contracts (if applicable) ● Purchase orders ● Packing slips and/or invoices ● Proof of payment ● Documentation of special education need (if applicable) 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Does the district maintain a written conflict of interest policy covering all employees?</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		

<p>Does the policy include:</p> <ul style="list-style-type: none"> • Definition of conflict of interest • Disciplinary procedures for violations • Procedures for disclosure to MDE <p>Evidence to Review:</p> <ul style="list-style-type: none"> • Conflict of Interest Policy 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
4. EQUIPMENT & INVENTORY				
<p>Are property records maintained for equipment purchased with special education funds?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> • Inventory log(s) <p>Storage location:</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Has a physical inventory been completed within the last two years, per the district's equipment and & inventory procedure?</p> <p>Dates of last inventory:</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
5. Third Party Reimbursement				
<p>Is the district enrolled as an MHCP provider?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> • MHCP enrollment confirmation 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		

<p>Does the district have an internal system of managing/seeking third party reimbursement?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> Billing procedures/system 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Are third party reimbursement funds expended on eligible purchases?</p> <p>Evidence to Review:</p> <ul style="list-style-type: none"> Expenditure Records 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
6. Coordinated Early Intervening Services (CEIS)				
<p>Do CEIS expenditures add up to the 15% required allocation?</p> <p>Evidence to review:</p> <ul style="list-style-type: none"> Budget and expenditure reports 		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
7. Proportionate Share				
<p>Are proportion share calculated and expended appropriately?</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant <input type="checkbox"/> Not Applicable		
<p>Are carryover funds documented and spent accordingly?</p>		<input type="checkbox"/> Compliant <input type="checkbox"/> Non-Compliant		



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		<input type="checkbox"/> Not Applicable		
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