

**Office of State Support (OSS)
Local Educational Agency (LEA)
Fiscal Self-Assessment and Protocol**

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Office of State Support (OSS) Performance Review

The Office of State Support (OSS) is committed to supporting States as they implement Federal grant programs. Part of this commitment includes a performance review process designed to not only address the OSS's responsibilities for fiscal and programmatic oversight, but to also identify areas in which States need assistance and support to meet their goals and obligations.

The goals of the OSS performance review process are to conduct a State-centered, performance-focused review of all OSS programs (Title I, Part A; Title II, Part A; Title III, Part A: School Improvement Grants (last allocated for FY 2016), 1003(a); 1003A; and State Assessment Grant programs) through a single, streamlined process that results in improved and strengthened partnerships between the United States Department of Education (the Department) and States and encourages States to develop and effectively implement integrated and coherent consolidated State plans. To accomplish these goals, the OSS performance review process is organized by areas, which reflect the programmatic and fiscal requirements and priorities of OSS programs.

The Performance Review addresses a State's grant administration and fiscal management processes and is based on information provided through the review process, and other relevant qualitative and quantitative data. The primary goal of this review is to ensure that implementation of the programs listed above is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the No Child Left Behind Act (NCLB), where applicable, and the Every Student Succeeds Act (ESSA).

The OSS performance review is comprised of a self-assessment and an on-site or desk review. The self-assessment and on-site or desk review protocols are organized by domains and sections that reflect fiscal and some programmatic requirements of OSS programs (Title I, Part A; Title II, Part A; Title III, Part A; School Improvement Grants, 1003(a); 1003A; and State Assessment Grants). The OSS performance review addresses the administration of fiscal and programmatic components of all six programs concurrently, covering two domains: (1) Financial Management and Cross-cutting Requirements and (2) Program-specific Fiscal Requirements. Under each domain there are a number of sections, which are outlined below (A-S). For each section there is a list of suggested participants, although because organizations may structure their program offices in different manners, participants may need to be adjusted accordingly.

For each section, please respond to questions aligned with the section description. The type of questions will vary slightly by section, but generally responses should describe how the Local Educational Agency (LEA) is addressing fiscal and cross-program requirements, with support

from the State Educational Agency (SEA). Some questions are intended to provide context for the review of other responses and supporting documentation.

Instructions:

- For each section in this review, please respond to every question. Answers should be entered in the appropriate text box provided. If your answer is contained in an attached document, please clearly reference the applicable document, providing the page number and other details, as needed.
- Documentation submitted should follow a common naming convention aligned to the subtopic and section designation. Filenames should include the LEA initials, sub-section letter and number, and document name (e.g. AK.O1.SY16-17_TitleI_Allocations). After your document is uploaded, please include the filename when prompted for "Title". At that time, if needed, you may, at your discretion, include a brief, explanatory comment.
- For web-based documents, please consolidate links to the applicable web sites, with a brief description or explanation, into a document and upload the document into the online survey system with an appropriate filename.
- **Please complete all sections before you submit your survey!**

Financial Management and Cross-Cutting Requirement Domain

A. Accounting Systems and Fiscal Controls

EDGAR

[34 C.F.R. 76.702](#)

Uniform Guidance

[2 C.F.R. 200.302](#)

Description: An SEA and its subgrantees must use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds. In general, an SEA must expend and account for Federal funds in accordance with State laws and procedures for expending and accounting for State funds. In addition, State and LEA accounting systems must satisfy Federal requirements regarding the ability to track the use of funds and permit the disclosure of financial results. SEAs and LEAs also must have written procedures for determining cost allowability and must maintain effective control over all funds.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and School Improvement Grant (SIG)/Title I, \$1003 Program Director, Program Accountant(s)

Subtopics:

- SEA Accounting System Overview
- Allowable Costs
- Accounts Management
- Accounts Monitoring

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Accounting System Overview	Does the LEA have standardized, documented procedures for accounting for Federal funds?	<i>Yes/No (Circle One)</i>	A1: Accounting system manuals or other written description of accounting system and process
LEA Accounting System Overview	Does the LEA's accounting system allow for the identification of award amounts, authorizations, obligations, and unobligated balances for each Federal award?	<i>Yes/No (Circle One)</i>	A2: Sample accounting journal entry that includes transactions with program funds (with explanations of any coding)

LEA Accounting System Overview	How does the LEA identify and track Federal funds within its accounting system?	<i>(Enter brief response)</i>	
Allowable Costs	Does the LEA maintain written procedures for determining the allowability of costs?	<i>Yes/No (Circle One)</i>	A3: Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls)
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	A4: Sample guidance from SEA regarding cost allowability (if available) A5: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	LEA Response
Allowable Costs	A1. What process (or processes) does the LEA use to ensure that Federal funds are only used for allowable costs?	
Allowable Costs	A2 Has the SEA recently provided guidance around cost allowability or other topics related to the management and use of Federal funds?	
Allowable Costs	A3 Does the LEA seek the input of the SEA when there is a question about whether a potential LEA or school use of funds would be allowable? If so, does the SEA provide timely feedback?	
Accounts Management	A4. How does the LEA limit access to its accounting system, segregate duties within its system, or otherwise protect against unauthorized obligations of Federal funds?	
Accounts Monitoring	A5. Does the LEA have a process to periodically review its accounts to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded? If so, describe the LEA's process for monitoring accounts and performing reconciliations where necessary.	
Accounts Monitoring	A6. Does the LEA have a process to compare actual spending to budgeted amounts to track spending levels and patterns during the award period?	

B. Cash Management and Payment Systems

Uniform Guidance

[2 C.F.R. 200.302\(b\)\(6\)](#)

[2 C.F.R. 200.305](#)

Description: An SEA and its LEAs must have written procedures for payment systems. An SEA and its LEAs are generally required to minimize the time elapsing between transfer of funds from the U.S. Treasury (or the SEA) and disbursement. Interest earned amounts up to \$500 per year may be retained by the non-Federal entity for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Federal government.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/TITLE I, \$1003 Program Director, Program Accountant(s)

Subtopics:

- SEA Cash Management Procedures
- SEA Payment Systems
- SEA Oversight of LEA Cash Management

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Cash Management Procedures	How does the LEA ensure that it complies with cash management requirements during the administration of Federal programs?	<i>(Enter brief response here)</i>	B1: Written cash management policies and procedures, including payment process
LEA Cash Management Procedures	How does the LEA ensure that minimal time elapses between the LEA's receipt and disbursement of funds?	<i>(Enter brief response here)</i>	
LEA Cash Management Procedures	If the LEA deposits program funds in an interest-bearing account, does the LEA have policies in place to ensure it returns any accumulated interest to the Federal government?	<i>Yes/No/Not Applicable (Circle One)</i>	B2: Written policies or procedures for the return of accumulated interest (if applicable)
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	B3: Written procedures (or other descriptions) for the system of controls used to ensure proper payments B4: Other documentation that would serve as

		evidence for the questions asked.
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On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
LEA Payments	B1. Does the LEA have a procedure in place to ensure that all of its payments and outlays are supported by source documentation (e.g., invoices, subaward documents, payroll documentation, etc.)?	
LEA Payments	B2. Are procedures in place to prevent payments from being authorized and issued on verbal authority or by unauthorized individuals?	
SEA Oversight of LEA Cash Management	B3. How does the SEA ensure that the LEA is complying with all applicable cash management requirements?	
SEA Oversight of LEA Cash Management	B4. Has the SEA provided any guidance or technical assistance to the LEA regarding cash management and payment requirements?	

C. Period of Availability and Carryover

ESEA
[§1127](#)

EDGAR
[34 C.F.R. 76.707](#)
[34 C.F.R. 76.709](#)

Uniform Guidance
[2 C.F.R. 200.309](#)
[2 C.F.R. 200.343\(b\)](#)

Description: The SEA and its LEAs may only charge a grant program for allowable costs incurred during the period of availability and any pre-award costs that have been authorized by the Department. Unless the Department authorizes an extension, the SEA or LEA shall liquidate all obligation incurred under the award not later than 90 calendar days after the end date of the performance period. If the SEA or LEA fails to obligate all funds by the end of the award year, it can “carryover” the remaining funds for a period of one additional fiscal year, subject to any applicable limitations on the amount that can be carried over for specific programs. Any funds not obligated by the end of the carryover period shall be returned by the SEA or LEA to the Federal government as an unobligated balance.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:

- Period of Availability – SEA Procedures
- SEA Carryover
- SEA Oversight of LEA Carryover
- SEA Guidance to LEAs on Period of Availability and Carryover

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Period of Availability – LEA Procedures	How does the LEA ensure that it only uses grant funds for expenditures that were incurred during an award’s period of availability?	<i>(Enter brief response here)</i>	C1: Documented policies outlining period of availability requirements for staff (including both obligation and liquidation requirements)

			C2: Examples (or descriptions) of controls designed to ensure compliance with period of availability requirements (including both obligation and liquidation requirements)
Period of Availability – LEA Procedures	How does the LEA ensure that all obligations are liquidated by the end of the liquidation period?	<i>(Enter brief response here)</i>	
Period of Availability – LEA Procedures	Has the LEA been required to return any unobligated balances for the covered programs in the past two fiscal years? Note: The question does not pertain to funds returned because of an audit finding or SEA subrecipient monitoring finding.	<i>Yes/No (Circle One)</i>	
SEA Oversight of LEA Compliance with Period of Availability and Carryover Requirements	What are the final dates (month and date) for which the LEA can: a) obligate program funds and b) liquidate program obligations/drawdown funds from the SEA during the carryover year?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	C3: Documented policies or procedures designed to ensure compliance with applicable limitations on the amount carryover funds C4: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	LEA Response
LEA Carryover	C1. How does the LEA ensure that it complies with applicable limitations on the amount of carryover allowed for the Title I program?	
LEA Carryover	C2. When the LEA does have carryover funds in a fiscal year, how does it plan for their use during the subsequent fiscal year? Does the LEA budget for the use of carryover funds separately from current year funds?	
LEA Carryover	C3. How does the LEA ensure that the use of carryover funds is prioritized over the use of current year funds?	

SEA Guidance and Oversight around Period of Availability and Carryover	C4. Has the SEA provided any guidance to the LEA recently around period of availability and carryover requirements?	
SEA Guidance and Oversight around Period of Availability and Carryover	C5. How does the SEA ensure that the LEA does not carryover funds in excess of applicable requirements or otherwise encourage the LEA to ensure that funds are spent in a timely manner?	
SEA Guidance and Oversight around Period of Availability and Carryover	C5. Has the SEA engaged in any discussions with the LEA regarding carryover balances to encourage the LEA to ensure that all carryover funds are used before the end of the carryover period?	

D. Internal Controls

Uniform Guidance
[2 C.F.R. 200.303](#)

Description: An SEA and its LEAs must establish and maintain a system of effective internal controls over Federal awards that provides reasonable assurance that the SEA is managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards. These internal controls should be in accordance with guidance stated in the “Standards of Internal Control in the Federal Government” (GAO Green Book) or the “Internal Controls Integrated Framework” (Treadway Commission).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:

- Control Environment
- Entity Risk Identification and Mitigation
- Internal Controls Monitoring and Evaluation

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Internal Controls	Does the LEA have documented policies for the segregation of duties?	<i>Yes/No (Circle One)</i>	D1: Documented policies regarding segregation of duties
LEA Internal Controls	If yes, please identify the title of the document submitted that contains such policies.	<i>(Enter brief response here)</i>	
LEA Internal Controls	Has the LEA established written standards of conduct for employees that include expectations concerning ethical behavior?	<i>Yes/No (Circle One)</i>	D2: Written standards of employee conduct
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	D3: Sample internal evaluations of the LEA’s internal controls system (if available) D4: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
LEA Internal Controls	D1. Describe how the segregation of duties among LEA staff provides an adequate system of checks and balances.	
LEA Internal Controls	D2. How would the LEA describe the steps the organization has taken and the controls that have been put in place to protect against waste, fraud, and abuse?	
LEA Internal Controls	D3. How does the LEA ensure that its internal controls system is performing as expected? Are any evaluations of the system performed (either internally or externally) on an annual basis?	
SEA Feedback on Internal Controls	D4. Does the SEA include the review of internal controls in its LEA monitoring activities? If not, does the SEA conduct any other evaluations of the LEA's internal controls system?	
SEA Feedback on Internal Controls	D5. Has the SEA provided any guidance or technical assistance to the LEA regarding internal controls?	

E. Audit Requirements

Uniform Guidance

[2 C.F.R. 200.331\(d\)\(2\)](#)

[2 C.F.R. 200.331\(d\)\(3\)](#)

[2 C.F.R. 200.331\(f\)](#)

[2 C.F.R. 200.511\(a\)](#)

[2 C.F.R. 200.512](#)

[2 C.F.R. 200.521\(c\)](#)

Description: An SEA is responsible for resolving the audit findings of subrecipients and for conducting audit follow-up activities and corrective actions for findings from the SEA's yearly Single Audit. An SEA is also required to ensure that subrecipients who meet the audit threshold are audited and the audits are reported according to established timelines. An LEA that expends greater than \$750,000 in Federal funding in a given fiscal year is required to have an audit conducted in accordance with the requirements established in the Uniform Guidance. Completed audits must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period. An LEA must promptly follow up and take corrective action on all audit findings.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s), SEA Audit Resolution Staff

Subtopics:

- Audit Reporting
- Subrecipient Audit Resolution and Follow-Up
- Use of Audit Data

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Audit Completion	Has the LEA met the Single Audit threshold and had an audit performed at least once in the past three fiscal years?	Yes/No (Circle One)	E1: Documented procedures for obtaining and completing Single Audit (where audit threshold has been met)
Audit Completion	Has the LEA received an audit finding for the covered programs (either a program-specific or cross-cutting finding) in one of its past three audits?	Yes/No (Circle One)	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the	(Enter list of documents)	E2: Sample communications with the SEA regarding submission of Single Audit reports (if available)

	questions asked.	<i>response here)</i>	<p>E3: Samples of communications with SEA regarding audit resolution activities including corrective action follow-up (if available)</p> <p>E4: Other documentation that would serve as evidence for the questions asked.</p>
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On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
Audit Resolution	E1. How does the SEA follow up on LEA audit findings? Does the SEA contact the LEA for information before issuing a determination?	
Audit Resolution	E2. How does the SEA communicate its determination regarding audit findings to the LEA? What types of information are included in that determination?	
SEA Corrective Action Follow-Up	E3. Where the SEA requires the LEA to take additional action to address audit findings, how does the SEA follow up with the LEA to ensure that corrective action has been completed?	
SEA Corrective Action Follow-Up	E4. What types of evidence does the SEA require the LEA to submit to demonstrate completion of required corrective action?	

F. Records and Information Management

EDGAR

[34 C.F.R. 76.730-731](#)

Uniform Guidance

[2 C.F.R. 200.303\(e\)](#)

[2 C.F.R. 200.333](#)

[2 C.F.R. 200.336\(a\)](#)

Description: An SEA shall keep records that fully show the amount of funds under a grant award or subgrant, how the SEA used the funds, the total costs of Federally supported projects, the share of costs provided from other sources, records to show compliance with program requirements, and any other records needed to facilitate an effective audit. An SEA shall also take reasonable measures to safeguard and protect personally identifiable information (PII). PII is information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual ([2 C.F.R. 200.79](#)).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, individuals responsible for SEA records retention and maintenance, individuals responsible for SEA information security

Subtopics:

- Records Retention and Maintenance
- Information Security
- SEA oversight of LEA information security

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Records Retention and Maintenance	Does the LEA have documented records retention policies that include descriptions of the categories of required records, timelines for storage and maintenance, procedures for archiving and disposal, and designations of responsive individuals?	<i>Yes/No (Circle One)</i>	F1: Records management and records retention procedures
Records Retention and Maintenance	How does the LEA monitor or inventory its records to ensure that all necessary records are maintained and stored for required time periods?	<i>(Enter brief response here)</i>	

Records Retention and Maintenance	How do you ensure the district is sufficiently maintaining records to facilitate an audit?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	<p>F2: Policies and procedures regarding the use, protection, and storage of PII</p> <p>F3: Copies of information technology (IT) system access rules</p> <p>F4: Other documentation that would serve as evidence for the questions asked.</p>

On-site/Desk Review Questions

Subtopic	Questions	LEA Response
Information Security	F1. How does the LEA protect and safeguard PII? Do protections cover PII from all sources – LEA personnel, student data, teacher data, etc.?	
Information Security	F2. Does the LEA require staff who work with PII to receive training on practices for protecting PII to ensure the integrity and security of the information? If so, describe the required training.	
Information Security	F3. Has the SEA provided the LEA with any guidance or support regarding practices for protecting and safeguarding student data and other forms of PII?	
Information Security	F4. How does the SEA monitor the policies and procedures the LEA has in place to protect and safeguard PII?	

G. Equipment and Supplies Management

Uniform Guidance
[2 C.F.R. 200.313-314](#)

GAO Green Book
[Principle 10.03](#)

Description: An SEA shall use, manage and dispose of equipment and supplies purchased using Federal funds in accordance with all relevant State laws and procedures. SEAs shall also ensure that equipment and supplies are used only for authorized purposes of the project during the period of performance (or until no longer needed).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, individuals responsible for the purchasing and maintenance of equipment and supplies, individuals responsible for oversight of LEA purchases and maintenance of equipment and supplies

Subtopics:

- SEA Equipment and Supplies Management Procedures
- Equipment and Supplies Use and Management
- Equipment and Supplies Disposition

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Equipment and Supplies Management Procedures	Does the LEA purchase items using Federal funds?	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	Does the LEA maintain property records that include:		G1: Equipment and Supplies management manuals, handbooks, SOPs, etc.
Equipment and Supplies Management Procedures	• A description of the property?	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	• A serial number or other identification number?	Yes/No (Circle One)	

Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The source of funding of the property (including the Federal Award Identification Number)? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> Indication of the titleholder for the equipment and supplies? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The acquisition date? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The cost of the equipment and supplies? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The percentage of Federal participation in the cost of the equipment and supplies for the award under which it was acquired? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The location of the property? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The intended use of the property? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> The ultimate disposition date and price of the property (where applicable)? 	Yes/No (Circle One)	
Equipment and Supplies Management Procedures	Does the LEA perform a physical inventory of its equipment and supplies and reconcile the results with the LEA's main property records at least once every two years?	Yes/No (Circle One)	G2: Most recent inventory of equipment and supplies purchased with program funds
Additional Documentation			G3: Policies for managing access and use of equipment and supplies G4: Policies for conducting physical inventories and reconciliations G5: Policies for disposition of equipment and supplies purchased using program funds G6: Documented policies regarding access, storage, and use of technology items purchased using Federal

			funds
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On-site/Desk Review Questions

Subtopic	Questions	LEA Response
Equipment and Supplies Use and Management	G1. Describe the physical inventory process used to ensure that the location and condition of all equipment and supplies purchased using Federal funds is fully accounted for by the LEA. Include the names and titles of responsive individuals, as well as the frequency of the inventory process.	
Equipment and Supplies Use and Management	G2. How does the LEA ensure that equipment and supplies purchased using Federal funds is protected from loss, damage, or theft? Does the LEA investigate and document any and all instances of loss, damage or theft to determine the cause?	
SEA Oversight of LEA Equipment and Supplies Use and Management	G3. How does the SEA monitor LEA procedures for inventorying, managing, and using equipment and supplies purchased using Federal funds (if at all)?	
SEA Oversight of LEA Equipment and Supplies Use and Management	G4. Has the SEA provided any feedback to the LEA on the LEA's equipment and supplies management policies and procedures?	
Equipment and Supplies Disposal	G5. How does the LEA dispose of equipment and supplies purchased using Federal funds? Does the LEA have procedures to determine any potential Federal share of sale proceeds (where applicable)?	

H. Personnel

Uniform Guidance
[2 C.F.R. 200.430](#)

Description: An SEA shall ensure that charges to Federal awards for salaries are based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s)

Subtopics:

- SEA Personnel Controls
- Personnel Expenditure

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Personnel Controls	How does the LEA ensure that personnel charges reflect a true distribution of the work performed by its employees (particularly where employees work on different types of cost activities – Federal, State, etc.)?	<i>(Enter brief response here)</i>	H1: Policies and procedures for the organization’s time and effort system <ul style="list-style-type: none"> • Documentation should include a description of the controls designed to ensure accurate, allowable, and allocable personnel charges for Federal programs
Personnel Controls	Are specific officials designated to approve employee time and effort documentation and charges? Do these individuals have first-hand knowledge of the work performed by the employees?	<i>Yes/No (Circle one)</i>	H2: Sample time and effort documentation (please ensure that any PII is redacted)
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	

On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
Personnel Expenditures	H1. Does the LEA have an internal process in place to evaluate the accuracy and reliability of its time and effort system? If so, describe that process.	
Personnel Expenditures	H2. Has the SEA evaluated the sufficiency of the system the LEA uses to document time and effort charges made to Federal awards? If so, describe that process.	

I. Procurement

Uniform Guidance

[2 C.F.R. 200.317](#)

[2 C.F.R. 200.322](#)

[2 C.F.R. 200.326](#)

Description: An SEA shall ensure that all relevant State procurement procedures are followed when procuring goods and services using Federal funds. An SEA must also maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specification of their contracts.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s), individuals responsible for overseeing procurement transactions

Subtopics:

- SEA Procurement Procedures
- Conflicts of Interest
- Suspension/Debarment
- SEA Oversight of LEA Procurement Processes
- Contractor Oversight

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Procurement Procedures	Does the LEA have documented procurement procedures which reflect applicable Federal, State, and local laws and regulations?	Yes/No (Circle one)	I1: Procurement manual or other documented procurement procedures
Procurement Procedures	Does the LEA maintain written standards of conduct covering conflicts of interest?	Yes/No (Circle one)	I2: If not included in P1, written standards of conduct covering conflicts of interest
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(Enter list of documents here)	I3: Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties

On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
LEA Procurement Processes	I1. Please describe the process the LEA uses to procure items and services using Federal funds.	
LEA Procurement Processes	I2. How do the LEA's procurement procedures ensure full and open competition when conducting procurement transactions?	
LEA Procurement Processes	I3. How does the LEA ensure that it does not contract with parties that have been suspended or debarred?	
Contractor Oversight	I4. How does the LEA monitor the work of contractors to ensure that work is performed in accordance with agreements and Federal requirements?	
SEA Oversight of LEA Procurement Process	I5. Has the SEA conducted any reviews of the LEA's procurement process? If so, describe the process the SEA used and any feedback received as a result of that review?	
SEA Oversight of LEA Procurement Process	I6. Does any review the SEA may have conducted include a review of the procedures the LEA has in place to monitor the work of contractors? If so, describe that process.	
SEA Oversight of LEA Procurement Process	I7. Has the SEA provided any guidance to the LEA regarding Federal and State procurement requirements or best practices for conducting procurements using State and/or Federal funds?	

J. Indirect Costs

EDGAR
[34 C.F.R. 76.560-569](#)

Uniform Guidance
[2 C.F.R. 200.414](#)

Description: An SEA and its LEAs shall ensure that indirect costs are only charged at the correct indirect cost rate. An indirect cost is a cost that is incurred for the benefit of the entire organization.

Recommended Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, \$1003 Program Director, Program Accountant(s)

Subtopics:

- SEA Indirect Cost Charges
- Additional Documentation
- SEA Oversight of LEA Indirect Cost Charges

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Indirect Cost Charges	Does the LEA charge indirect costs to Federal programs?	<i>Yes/No (Circle One)</i>	
LEA Indirect Cost Charges	Does the LEA have an approved indirect cost rate agreement?	<i>Yes/No (Circle One)</i>	J1: LEA Approved Indirect Cost Rate Agreement (if available)
LEA Indirect Cost Charges	How does the LEA ensure indirect costs are only charged at the approved indirect cost rates?	<i>(Enter brief response here)</i>	J2: Sample accounting entry showing indirect cost charges (if available)
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	J3: Documentation evidencing communication from the SEA (or monitoring by the SEA) of LEA compliance with indirect cost requirements J4: Other documentation that would serve as

		evidence for the questions asked.
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On-site/Desk Review Questions

Subtopic	Questions	LEA Response
SEA Review of LEA Indirect Cost Charges	J1. How does the SEA review LEA indirect cost charges? At what point during the grant life cycle does the SEA review LEA indirect cost charges (during budgeting, reimbursement, review of financial year-end reports, etc.)?	
SEA Review of LEA Indirect Cost Charges	J2. What steps does an SEA take when it identifies that the LEA has made excess indirect cost charges?	
SEA Review of LEA Indirect Cost Charges	J3. Has the SEA provided guidance to the LEA around indirect cost requirements? Has the SEA communicated the process for obtaining an indirect cost rate agreement?	

K. Charter School Authorization and Oversight

EDGAR
[34 C.F.R. 76.785-799](#)

Uniform Guidance
[2 C.F.R. 200.318\(c\)](#)
[2 C.F.R. 200.343-344](#)

Final Audit Report: ED-OIG/[A02M0012](#)

Description: The SEA provides information on OSS programs (i.e., allocations; applications; and requirements, including requirements for proper disposition of equipment, supplies, and property) to all charter schools and LEAs and Charter Management Organizations (CMOs) or Education Management Organizations (EMOs) that oversee charter schools, has established internal controls related to the charter schools' relationships with their CMOs/EMOs, and has clear procedures that are systematically monitored for orderly closure, where applicable.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s), individuals responsible for charter school authorization and oversight

Subtopics:

- SEA Charter School Process
- Allocations to Charter Schools
- Charter School Oversight
- Charter School Closure

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Charter School Process	Is the LEA a charter school LEA or a traditional LEA with charter schools operating in the district? (If N/A, skip remaining Charter School Authorization and Oversight questions)	<i>Charter School LEA/Traditional LEA/N/A (Circle One)</i>	
Charter School Process	<u>If the LEA is a charter school LEA:</u>	<i>Yes/No (Circle</i>	

	Is the charter school LEA operated by a Charter Management Organization (CMO) or Education Management Organization (EMO)?	<i>One</i>	
Charter School Process	<u>If the LEA is a traditional LEA with charter schools operating in the district:</u> Does the LEA have any charter schools operating within the district that are managed by a Charter Management Organization (CMO) or Education Management Organization (EMO)?	<i>Yes/No (Circle One)</i>	K1: If the LEA is a charter school LEA operated by a CMO or an EMO: Copy of the charter school LEA's contract with the CMO/EMO.
Charter School Process	<u>For both charter school LEAs and traditional LEAs with charter schools operating in the district:</u> Does the SEA regularly communicate grant and funding application opportunities and requirements pertaining to charter schools?	<i>Yes/No (Circle One)</i>	
Charter School Process	<u>For both charter school LEAs and traditional LEAs with charter schools operating in the district:</u> In the past five years has the LEA or charter school LEA closed a charter school?	<i>Yes/No (Circle One)</i>	
Charter School Process	<u>If the LEA is a charter school LEA:</u> Does the charter school LEA maintain written standards of conduct covering organizational conflicts of interest as defined in 2 C.F.R. 200.318(c)?	<i>Yes/No/N/A (Circle One)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	K2: If the LEA is charter school LEA: Sample communications from SEA providing guidance on internal controls, conflicts of interest, or similar topics intended to ensure accountability in the use of Federal funds (if available) K3: Most recent guidance provided to LEAs and CMOs/EMOs overseeing charter schools on the requirements for disposition of equipment and supplies purchased with Federal funds in the event of charter school closure. K4: If the LEA is a traditional LEA with an increasing number of students served by charter schools: Sample communications from SEA or LEA providing guidance on internal controls, conflicts of interest, or

			similar topics intended to ensure accountability in the use of Federal funds (if available)
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On-site/Desk Review Questions

Subtopic	Questions	LEA Response
Allocations to Charter Schools	K1. How has the SEA communicated grant funding opportunities, application requirements, and post-award requirements (including both Uniform Guidance requirements and program-specific requirements) pertaining to charter schools and/or charter school LEAs?	
Allocations to Charter Schools	K2. Describe how the SEA obtains data for students attending charter schools and/or charter school LEAs for the purposes of calculating allocations (or verifying calculations performed by traditional LEAs) and determining eligibility for Federal formula programs (e.g., SEA data verification process, submission requirements)?	
Charter School Oversight	K3. If the LEA is a charter school LEA -- In the past five years has the SEA conducted subrecipient monitoring? If yes, did it review financial or performance reports? If the LEA is a traditional LEA with charter schools operating in the district – During the SEA’s most recent monitoring, did the SEA conduct any site visits to charter schools to observe program implementation? If yes, please describe how this monitoring took place.	
Charter School Oversight	K4. Describe how the SEA provides feedback on the administration of Federal programs by charter schools operated by a CMO or EMO (if applicable).	
Charter School Oversight	K5: If the LEA/Charter School LEA has the ability to authorize new/expanding charter schools – Has the SEA provided guidance about new and expanding charter schools?	
Charter School Closure	K6. When a charter school closes, how does the LEA ensure that all applicable Federal and State requirements are met?	
Charter School Closure	K7. What guidance has the SEA provided about the requirements for disposition of equipment and supplies purchased with Federal funds in the	

	event of a charter school closure?	
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Program Fiscal Requirement Domain

L. Budgeting and Activities

EDGAR
[34 C.F.R. 76.530](#)

Uniform Guidance
[2 C.F.R. 200.403-408](#)
[2 C.F.R. 200.420-475](#)

Description: An SEA and its subrecipients can only use program funds for allowable costs, as defined in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

Recommended Participants: Title I, Title II, Title III, and SIG Program Director, Program Attorney(s), Program Accountant(s)

Subtopics:

- SEA Budget Development Process
- SEA Review of LEA Program Budgets
- SEA Support for Development of LEA Program Budgets/Plans

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
SEA Support for Development of LEA Program Budgets/Plans	Does the LEA submit program budgets to the SEA as part of the annual subaward application process?	Yes/No (Circle One)	L1: Sample communications with SEA regarding how program funds are to be used (including any cost allowability requirements) L2: Final approved budgets for Title I, Title II, and Title III, School Improvement Grants, 1003(a), 1003A programs, as applicable (for awards issued July 1, 2016)
LEA Budget	During the process of developing program budgets,		L3: Documented procedures for formation of

Preparation	how are LEA-level and school-level needs established for:		program budgets (or other descriptions of the process)
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: Title I, Part A	<i>(Enter brief response here)</i>	
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: Title II, Part A	<i>(Enter brief response here)</i>	
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: Title III, Part A	<i>(Enter brief response here)</i>	
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: SIG	<i>(Enter brief response here)</i>	
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: 1003(a)	<i>(Enter brief response here)</i>	
LEA Budget Preparation	During the process of developing program budgets, how are LEA-level and school-level needs established for: 1003A	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	L4: Documented procedures for formation of program budgets (or other descriptions of the process) L5: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
Budget Preparation	L1. Describe the LEA's process for preparing program budgets and planning for the use of program funds for the covered programs, including identification of responsible individuals.	
Budget Preparation	L2. How does the LEA incorporate input from school leaders during the budget preparation process for the covered programs (if at all)?	

Budget Preparation	L3. How does the LEA ensure that proposed uses of funds are for allowable activities and allowable expenditures during the budget preparation process?	
Budget Preparation	L4. Through the process of planning for program activities, how does the LEA attempt to coordinate efforts and activities across programs featuring similar goals, objectives, or required activities?	
SEA Support for Development of LEA Program Budgets/Plans	L5. What types of guidance or technical assistance does the SEA provide regarding budgeting for and using program funds?	
SEA Support for Development of LEA Program Budgets/Plans	L6. Does the SEA encourage coordinated use of program funds to accomplish shared or common goals (e.g. Title I, Part A and Title III, Part A)?	
SEA Support for Development of LEA Program Budgets/Plans	L7. If so, what type of support does the SEA provide to accomplish this task?	
SEA Support for Development of LEA Program Budgets/Plans	L8. How does the SEA provide feedback on proposed LEA budgets?	
SEA Support for Development of LEA Program Budgets/Plans	L9. Is similar quality feedback provided for all of the covered programs?	
SEA Support for Development of LEA Program Budgets/Plans	L10. If an LEA were to amend an approved program budget during the award period, how does the SEA provide feedback?	
SEA Support for Development of LEA Program Budgets/Plans	L11. Has the SEA provided guidance to the LEA on the budget amendment process? Please describe the type of guidance and how it was provided, if applicable.	
SEA Support for Development of LEA Program Budgets/Plans	L12. Is the review process for budget amendments different from the review process for the original proposed budgets?	

M. Allocations

ESEA

[§1112, §1113, §1124, §1124A, §1125, §1125A, §1126\(b\), §2101, §2102, §3111, §3114, §3115, §8305](#)

Title I Regulations

[34 C.F.R 200.72-200.75](#)

[34 C.F.R 200.100](#)

EDGAR

[34 C.F.R. 76.50-51](#)

[34 C.F.R. 76.300](#)

[34 C.F.R. 76.789](#)

Uniform Guidance

[2 C.F.R. 200.331\(a\)](#)

Description: SEAs shall ensure that, when subawarding funds to LEAs or other subrecipients, it makes subawards in accordance with applicable statutory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients).

Recommended Participants: Title I, Title II, Title III Director, Program Attorney(s), Program Accountant(s)

Subtopics:

- Grant Application Process
- Grant Award Notice
- Within-State Allocations
- Charter School LEAs and Other Non-Traditional Subrecipients
- Title I Within-District Allocations

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Subaward Plan Submission	Describe how the SEA notifies the LEA of the subgrant application process for:		
Subaward Plan Submission	Title I, Part A:	<i>(Enter brief response here)</i>	M1: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	Title II, Part A:	<i>(Enter brief response here)</i>	M2: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	Title III, Part A:	<i>(Enter brief response here)</i>	M3: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	SIG	<i>(Enter brief response here)</i>	M4: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	1003(a)	<i>(Enter brief response here)</i>	M5: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	1003A	<i>(Enter brief response here)</i>	M6: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	Does the SEA collect subgrant applications for each covered program through a consolidated application?	<i>Yes/No (Circle One)</i>	M7: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	If no, describe how the SEA collects subgrant applications for Title I, Part A:	<i>(Enter brief response here)</i>	M8: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	If no, describe how the SEA collects subgrant applications for Title II, Part A:	<i>(Enter brief response here)</i>	M9: Documented procedures for completing and submitting subaward applications
Subaward Plan Submission	If no, describe how the SEA collects subgrant applications for Title III, Part A:	<i>(Enter brief response here)</i>	M10: Documented procedures for completing and submitting subaward applications
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	M11: Within-district allocations for the Title I program for the current and previous award years (SY 16-17 and SY 17-18) M12: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
Subaward Plan Submission	M1. Please describe how the SEA communicates application requirements and provides guidance to LEAs completing applications.	
Subaward Plan Submission	M2. Please describe how an LEA application is developed for each of the covered programs (e.g., what type of LEA staff members are involved in the development and review process, how potential projects are identified and developed, etc.).	
Subaward Plan Submission	M3. What type of feedback does the SEA provide once an application is submitted?	
Title I Within-District Allocations	M4. Describe the LEA’s process for making within-district allocations using Title I funds.	
Title I Within-District Allocations	M5. Describe the how the SEA provides feedback on Title I within-district allocations.	
Title I Within-District Allocations	M6. Describe the guidance provided by the SEA on Title I within-district allocations.	

N. Subrecipient Monitoring

Uniform Guidance
[2 C.F.R. 200.331\(d\)](#)

Description: An SEA shall monitor LEAs and any other entities, including external providers, receiving federal funds from programs to ensure that all applicable fiscal and programmatic performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Recommended Participants: Title I, Title II, Title III, and SIG/Title I, \$1003 Program Directors, Program Attorney(s)

Subtopics:

- Monitoring Activities
- Pre-Monitoring Process
- Post-Monitoring Process

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Monitoring Activities	Does the SEA review the LEA's most recent financial and performance reports during monitoring activities (or at some other point in the grant life cycle)?	<i>Yes/No (Circle One)</i>	
Monitoring Activities	Do SEA monitoring activities encompass both programmatic and fiscal topics and requirements?	<i>Yes/No (Circle One)</i>	
Monitoring Activities	What programmatic topics are covered during monitoring?	<i>(Enter brief response here)</i>	
Monitoring Activities	What fiscal topics are covered?	<i>(Enter brief response here)</i>	
Monitoring Activities	What types of SEA monitoring activities has the LEA participated in during the three preceding school years?	<i>Self-monitoring/ Desk Monitoring/On-site Monitoring/Other: Write In (Check all that apply)</i>	N1: Monitoring report from the most recent SEA visit with a monitoring finding. N2: Corrective Action follow up activities for monitoring findings included in the report, including both communications with SEA and evidence of corrective action for each finding (if applicable).

Monitoring Activities	Does SEA monitoring include discussions of previous audit or monitoring findings?	Yes/No (Circle One)	
Pre-Monitoring Process	How does the SEA notify the LEA when it has been selected for monitoring?	(Enter brief response here)	N3: Sample communications from the SEA notifying the LEA of planned monitoring activities, including descriptions of monitoring.
Pre-Monitoring Process	Describe the types of evidence provided to the SEA in advance of monitoring.	(Enter brief response here)	
Pre-Monitoring Process	How does the SEA provide requests for documentation or other evidence?	(Enter brief response here)	
Pre-Monitoring Process	Are these requests sufficiently clear to allow the LEA to identify needed documentation?	Yes/No (Circle One)	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(Enter list of documents response here)	N4: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
Pre-Monitoring Process	N1. How does the SEA communicate expectations to the LEA regarding the monitoring process and the requirements covered during reviews?	
Pre-Monitoring Process	N2. Has the SEA provided descriptions of the process used to select LEAs or other subrecipients for monitoring activities? If so, describe the process.	
Monitoring Activities	N3. Describe a typical SEA monitoring engagement for each of the types of monitoring activities experienced by the LEA. Who participates in the reviews? How are the reviews structured? Do the reviews cover multiple programs concurrently or do they focus only on a single program?	
Post-Monitoring Process	N4. How are monitoring results communicated to the LEA? Does the SEA provide timely feedback to the LEA following a monitoring review?	
Post-Monitoring Process	N5. Does the SEA provide actionable feedback to the LEA following a monitoring review?	
Post-Monitoring Process	N6. Do SEA monitoring reports include sufficient detail and	

	guidance to allow the LEA to efficiently and effectively address any identified issues?	
Post-Monitoring Process	N7. Describe the process by which the SEA follows up on corrective actions required to address issues identified through monitoring (i.e., frequency of SEA communication regarding corrective actions and types of SEA feedback provided).	
Post-Monitoring Process	N8. Describe the evidence required by the SEA for the corrective action most recently closed by the SEA.	

O. Local Educational Agency (LEA) Support and Guidance

EDGAR

[34 C.F.R. 76.770](#)

Uniform Guidance

[2 CFR 200.331\(d\)](#)

Description: An SEA shall have procedures for providing technical assistance and evaluating how project funds were spent, if they were spent in compliance with statutes and regulations, and if expected outcomes were achieved.

Recommended Participants: Title I, Title II, Title III, and SIG/Title I, §1003 Program Directors, Program Attorney(s)

Subtopics:

- LEA Guidance
- Technical Assistance
- Project Evaluation

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Guidance	Does the SEA regularly assess LEA needs for the purposes of providing guidance, technical assistance, etc.?	<i>Yes/No (Circle One)</i>	O1: Examples of SEA surveys or other feedback tools for gathering LEA input for the purposes of developing guidance or technical assistance
LEA Guidance	If so, please describe that process, including a description of the frequency of SEA outreach and the initiation mechanism (e.g., statutory change, annual, change in administration).	<i>(Enter brief response here)</i>	
LEA Guidance	What types or formats of guidance does the SEA provide to LEAs?	<i>Written Guidance/Webinars/Trainings/Conferences Presentations/Other: Write In (Check all that apply)</i>	
LEA Guidance	Does the SEA provide sufficient guidance to inform the	<i>Yes/No (Circle</i>	

	LEA of all program requirements and to assist the LEA in meeting program objectives?	<i>One</i>	
Technical Assistance	Does the LEA ensure that staff attends all webinars, trainings, conferences, etc. conducted by the SEA regarding the administration of the covered programs?	<i>Yes/No (Circle One)</i>	
Technical Assistance	How does the LEA ensure that staff unable to participate in SEA webinars, trainings, conferences, etc. receive the information covered?	<i>(Enter brief response here)</i>	
Technical Assistance	Does the SEA regularly seek feedback from LEAs on the success of its technical assistance initiatives?	<i>Yes/No (Circle One)</i>	
Project Evaluation	Does the SEA regularly evaluate and report if expected outcomes are achieved as a result of Title I, II, III, and SIG spending?	<i>Yes/No (Circle One)</i>	
Project Evaluation	If so, describe how the LEA utilizes SEA report findings in subsequent fiscal years?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	O2: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
LEA Guidance	01. How does the SEA communicate program requirements to LEAs? Are there common timelines or touch points within the grant life cycle or school year during which those types of communications are made?	
LEA Guidance	02. How does the SEA request LEA feedback regarding its guidance efforts??	
LEA Guidance	03. How would the LEA characterize the success of SEA guidance efforts?	
Project Evaluation	04. Describe how the LEA evaluates if expected outcomes were achieved as a result of Title I, II, III, and SIG spending.	
Project Evaluation	05. How does the SEA support this type of analysis (provide examples of support)?	

P. Supplement, Not Supplant (SNS)

ESEA

[§1114\(a\)\(2\)\(B\), §1118\(b\), §2301, §3115\(g\)](#)

Title I Regulations

[34 C.F.R. 200.79](#)

Description: The SEA and its subgrantees must ensure that funds from the Title I, Part A, Title II, Part A and Title III, Part A programs are used to supplement not supplant State and local funds (as well as other Federal funds for the Title III, Part A program).

Recommended Participants: Title I, Title II, and Title III Program Directors, Program Attorney(s), Program Accountant(s)

Subtopics:

- Title I Supplement Not Supplant Requirements
- Title II and Title III Supplement Not Supplant Requirements
- LEA Corrective Actions

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Title I Supplement Not Supplant Requirements	[For 2017-2018 School Year Only] Describe the process (or processes) the LEA uses to ensure that the LEA complies with Title I SNS requirements when operating Title I programs.	<i>(Enter brief response here)</i>	P1: Documentation the LEA provided to the SEA to demonstrate Title I SNS compliance. P2: Guidance provided by SEA outlining SNS requirements for the covered programs
Title I Supplement Not Supplant Requirements	[For 2017-2018 School Year Only] What information does the SEA review to determine whether the LEA has met Title I SNS requirements?	<i>(Enter brief response here)</i>	
Title I Supplement Not Supplant Requirements	[For 2018-2019 School Year and Subsequent Years] Describe how the methodology the LEA uses to allocate State and local funds is in compliance with supplanting requirements.	<i>(Enter brief response here)</i>	[For 2018-2019 School Year and Subsequent Years] P3: The LEA's methodology used to allocate State and local funds to all schools in the LEA receiving Title I funds P4: Other documentation the LEA provided to the SEA to demonstrate Title I SNS compliance, if available.

Title I Supplement Not Supplant Requirements	[For 2018-2019 School Year and Subsequent Years] What information does the SEA review to determine whether the LEA has met Title I SNS requirements?	<i>(Enter brief response here)</i>	[For 2018-2019 School Year and Subsequent Years] P5: Documented procedures (or other descriptions of the process) used to ensure that the LEA's uses of program funds comply with SNS requirements for the Title II and Title III programs P6: Guidance provided by SEA outlining SNS requirements for the covered programs
Title I Supplement Not Supplant Requirements	[For all school years] Has the SEA provided feedback to the LEA regarding compliance with Title I SNS requirements during both the pre-award phase (application budget review) and the post-award phase (monitoring, technical assistance, etc.)?	<i>Pre-Award/Post-Award (Circle all that apply)</i>	
Title II and III Supplement Not Supplant Requirements	Has the SEA provided feedback to the LEA regarding compliance with Title II and Title III SNS requirements during both the pre-award phase (application budget review) and the post-award phase (monitoring, technical assistance, etc.)?	<i>Pre-Award/Post-Award (Circle all that apply)</i>	P7: Documentation the LEA provided to the SEA to demonstrate Title I SNS compliance. P8: Guidance provided by SEA outlining SNS requirements for the covered programs
Title II and III Supplement Not Supplant Requirements	Does the SEA regularly review and provide feedback to the LEA regarding compliance with Title II and Title III SNS requirements?	<i>Yes/No (Circle One)</i>	
LEA Corrective Actions	Has the SEA cited the LEA for failing to comply with Title I, Title II, or Title III SNS requirements either during the pre-award phase or post-award phase for one or more of the covered programs in the two most recent fiscal years?	<i>Yes/No (Circle One)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	P9: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
Title I Supplement Not Supplant Requirements	[For 2017-2018 School Year] P1. Describe how the LEA ensures that it is implementing an allocation methodology in a manner that ensures compliance with Title I supplement not supplant requirements?	
Title I Supplement Not Supplant Requirements	[For 2017-2018 School Year] P2. How does the SEA provide feedback on whether the LEA's allocation methodology meets Title I supplement not supplant requirements?	
Title I Supplement Not Supplant Requirements	[For 2017-2018 School Year] P3. Has the SEA provided any guidance or technical assistance to the LEA regarding Title I supplement not supplant requirements?? If so, please describe those efforts.	
Title I Supplement Not Supplant Requirements	[For 2018-2019 School Year and Subsequent Years] P1. Describe how the LEA ensures that it is implementing an allocation methodology in a manner that ensures that the LEA complies with Title I SNS requirements when operating Title I programs?	
Title I Supplement Not Supplant Requirements	[For 2018-2019 School Year and Subsequent Years] P2. How does the SEA provide feedback on whether the LEA's allocation methodology meets Title I supplement not supplant requirements?	
Title I Supplement Not Supplant Requirements	[For 2018-2019 School Year and Subsequent Years] P3. Has the SEA provided any guidance or technical assistance to the LEA regarding Title I supplement not supplant requirements?? If so, please describe those efforts.	
Title II and Title III Supplement Not Supplant Requirements	P4. Explain the LEA's process for monitoring compliance with supplanting requirements for the Title II and Title III programs.	
Title II and Title III Supplement Not Supplant Requirements	P5. How does the SEA evaluate and provide feedback on LEA compliance with Title II and/or Title III supplanting requirements?	
Title II and Title III Supplement Not Supplant Requirements	P6. Has the SEA provided any guidance or technical assistance to the LEA regarding Title II and/or Title III supplanting requirements? If so, please describe those efforts.	
Title II and Title III	P7. If the SEA cited the LEA for failing to comply with Title II	

Supplement Not Supplant Requirements	and/or Title III supplanting requirements in one of the past two years (based on response to Self-Assessment): Describe what steps the SEA required the LEA to take to address the violation of supplanting requirements, including the timeline for providing details related to alternative uses of program funds.	
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Q. Maintenance of Effort (MOE)

ESEA
[§1118\(a\)](#)
[§8521](#)

ESEA Regulations
[34 C.F.R. 299.5](#)

Description: An LEA may receive funds under Title I, Part A, Title II, Part A and Title III, Part A only if the ESEA finds that either the combined fiscal effort per student or the aggregate expenditures of state and local funds with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or aggregate expenditures for the second preceding fiscal year. An SEA must reduce an LEA’s allocation if the LEA fails to maintain effort in a given fiscal year and also failed to maintain effort in one or more of the five immediately preceding fiscal years.

Recommended Participants: Title I, Title II, and Title III Program Directors, Program Attorney(s), Program Accountant(s)

Subtopics:

- MOE Calculation/Review Process
- MOE Guidance and Waiver Support

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
MOE Calculation/Review Process	Does the SEA perform MOE calculations or rely on LEAs to perform MOE calculations with subsequent SEA review?	<i>(Enter brief response here)</i>	<p>Q1:</p> <p>If LEAs complete MOE calculations:</p> <ul style="list-style-type: none"> ○ Sample LEA MOE calculation and supporting documentation ○ SEA guidance to LEAs on procedures for calculating MOE ○ Documented MOE calculation procedures <p>If SEA completes MOE calculations:</p> <ul style="list-style-type: none"> ● Sample communications between LEA and SEA regarding collection of MOE data

			Q2: Procedures for collecting data needed for MOE calculations
MOE Calculation/Review Process	Has the LEA failed to meet MOE requirements in one of the past five fiscal years (including any year for which a waiver was sought and granted)?	Yes/No (Circle One)	Q3: If LEA has failed to meet MOE requirements in one of the past five fiscal years Sample communications with SEA regarding MOE waiver process
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	(Enter list of documents response here)	Q4: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
MOE Calculation/Review Process	<p>Q1. <u>If the SEA calculates MOE:</u></p> <ul style="list-style-type: none"> Describe how the LEA collects and submits expenditure data for submission to the SEA, including how the LEA determines which expenditures to include or exclude from the calculation. <p><u>If the LEA calculates MOE:</u> Describe how MOE is calculated.</p>	
MOE Calculation/Review Process	Q2. How does the SEA provide feedback to the LEA regarding compliance with MOE requirements? When is that feedback provided?	
MOE Calculation/Review Process	<p>Q3. If the LEA has failed to meet MOE requirements in one of the previous five fiscal years (based on response to Self-Assessment):</p> <p>Did the LEA apply for a waiver of MOE requirements in the year in which it failed to meet MOE? If so, did the SEA provide any assistance to the LEA in obtaining a waiver? Did the SEA provide any feedback regarding the substance of its waiver request (i.e., whether a waiver might be warranted based on the criteria for a waiver)?</p>	
MOE Guidance	Q4. What type of guidance and/or technical assistance has the SEA recently provided on the topic of compliance with MOE	

	requirements?	
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R. Comparability

ESEA
[§1118\(c\)](#)

Description: An SEA may only award Title I funds to an LEA if State and local funds will be used in schools served by Federal programs to provide services that, on the whole, are at least comparable to services in schools that are not receiving Title I funds.

Recommended Participants: Title I Program Director, Program Attorney(s), Program Accountant(s)

Subtopics:

- SEA Comparability Determination
- SEA Review Process for LEA Comparability
- Comparability Guidance and Technical Assistance

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Comparability Calculations	Did the LEA meet the conditions for required demonstration of comparability in the two most recent fiscal years?	<i>Yes/No (Circle One)</i>	R1: Most recently available LEA comparability report comparing Title I schools to non-Title I schools. R2: Sample instructions or other guidance from SEA pertaining to calculating comparability and/or submitting comparability reports or other documentation
LEA Comparability Calculations	Has the LEA failed to meet comparability requirements in one of the past two fiscal years?	<i>Yes/No (Circle One)</i>	R3: If the LEA failed to meet comparability requirements in one of the past two fiscal years – Documentation of corrections made to ensure comparability
SEA Review of LEA Comparability	Did the LEA submit written procedures for determining comparability to the SEA in one of the two most recent fiscal years?	<i>Yes/No (Circle One)</i>	R4: Written procedures for determining comparability
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the	<i>(Enter list of documents)</i>	R5: Other documentation that would serve as evidence for the questions asked.

	questions asked.	<i>response here)</i>	
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On-site/Desk Review Questions

Subtopic	Question	LEA Response
LEA Comparability Calculations	R1. Describe the LEA's process for evaluating comparability.	
LEA Comparability Calculations	R2. What data does the LEA use to evaluate comparability?	
SEA Review of LEA Comparability	R3. How does the SEA communicate the process for submitting comparability documentation for review? What is generally the timeline for the SEA's review?	
SEA Review of LEA Comparability	R4. What type of feedback does the SEA provide regarding LEA comparability calculations or reports? How is that feedback provided?	
SEA Review of LEA Comparability	R5. What is generally the timeline for SEA feedback to the LEA regarding compliance with comparability requirements?	
SEA Review of LEA Comparability	R6. If the LEA failed to meet comparability requirements in one of the past two years (based on response to Self-Assessment): When the SEA determined that the LEA failed to meet comparability requirements, describe the corrective actions required by the SEA (including the timeline for resolving issues and the types of evidence required).	
Comparability Guidance and Technical Assistance	R7. Does the SEA provide any guidance or technical assistance to LEAs regarding comparability requirements?	

S. Equitable Services

ESEA

[§1117](#)

[§8501](#)

ESEA Regulations

[34 C.F.R. 299.6](#)

[34 C.F.R. 299.9](#)

Title I Regulations

[34 C.F.R. 200.62-67](#)

EDGAR

[34 C.F.R. 76.661](#)

Description: An SEA shall ensure that LEAs use Federal funds to provide benefits to eligible children enrolled in private schools and to ensure that teachers and families of participating private school children participate on an equitable basis.

Recommended Participants: Title I, Title II, Title III Director, Program Attorney(s), Program Accountant(s), Equitable Services Ombudsman

Subtopics:

- SEA Equitable Services Oversight
- Direct State Services

Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Provision of Equitable Services	Is the LEA currently providing equitable services using funds from Title I, Part A?	<i>Yes/No (Circle One)</i>	S1: LEA calculations of equitable share (i.e., funds reserved for equitable services)
Provision of Equitable Services	Is the LEA currently providing equitable services using funds from Title II, Part A?	<i>Yes/No (Circle One)</i>	S2: LEA calculations of equitable share (i.e., funds reserved for equitable services)

Provision of Equitable Services	Is the LEA currently providing equitable services using funds from Title III, Part A?	<i>Yes/No (Circle One)</i>	S3: LEA calculations of equitable share (i.e., funds reserved for equitable services)
Provision of Equitable Services	Does the LEA track participation numbers of non-public school students in the equitable services by program?	<i>Yes/No (Circle One)</i>	S4: Sample documentation used to evidence consultation with private school officials (if available)
Provision of Equitable Services	Does the LEA track participation numbers of non-public schools in equitable services by program?	<i>Yes/No (Circle One)</i>	S5: Sample documentation used to evidence consultation with private school officials (if available)
Provision of Equitable Services	How many private schools within the district have students or teachers that are receiving equitable services (students under the Title I or Title III programs or teachers who have received professional development under Titles I, II, or III)?	<i>(Enter brief response here)</i>	S6: Sample documentation used to evidence consultation with private school officials (if available) S7: LEA handbooks, SOPs, program manuals or other standard procedures for calculating equitable share and planning and providing equitable services.
Provision of Equitable Services	Does the SEA require that the LEA provide details regarding its plan for the provision of equitable services to eligible students attending private schools during the subaward application process?	<i>Yes/No (Circle One)</i>	S8: Sample documentation used to evidence consultation with private school officials (if available) S9: LEA handbooks, SOPs, program manuals or other standard procedures for calculating equitable share and planning and providing equitable services.
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	S10: The most recent guidance provided by the SEA related to the provision of equitable services S11: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Question	LEA Response
Provision of Equitable Services	S1. Describe how the LEA engages in timely and meaningful consultation with private school officials?	
Provision of Equitable Services	S2. What types of information does the LEA provide to the SEA during the subaward application process regarding its plans for providing	

	equitable services using funds from the covered programs?	
Provision of Equitable Services	S3. Describe the process used to calculate amounts required for providing equitable services.	
Provision of Equitable Services	S4. Describe the process for providing equitable services to eligible students attending private schools (or in the case of Title II – teachers of eligible students attending private schools).	
Provision of Equitable Services	S5. Describe the process used to ensure the appropriate use of any equipment or supplies purchased using funds reserved for equitable services.	
SEA Feedback on Equitable Services	S6. If the SEA requires the LEA to provide details regarding equitable services during the subaward application process (based on response to Self-Assessment): What type of feedback does the SEA provide to the LEA regarding its plans for equitable services? Does the SEA provide any assistance in identifying the types of services to be offered?	
SEA Feedback on Equitable Services	S7. Does the SEA provide any assistance to the LEA in calculating equitable share for the purposes of providing equitable services?	
SEA Feedback on Equitable Services	S8. Describe the types of evidence the LEA provides to the SEA when confirming compliance with equitable service requirements.	
Equitable Services Guidance	S9. Describe the types of guidance the SEA has provided to the LEA regarding equitable services requirements.	