**Connecticut State Department of Education**

**Bureau of Special Education**

**IDEA Part B Fiscal Monitoring – LEA High Risk Management Review**

**LEA**: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** **DATE OF REVIEW: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**PERSONNEL (name/title) COMPLETING: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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| **Area of Review** | **Citations** | **Item / Policy in Place? (Mark Yes, No, or NA)** | | **Document for Verification of Policy/Procedures**  Please forward any application item noted below in **bold print**. |
| **Please attach/label information by area of review (e.g., A, B, etc.) as needed.** |  | Yes | No or NA | **REQUIRED DOCUMENTATION IN BOLD –**  *Onsite visit as determined by CSDE DMS/FRT* |
| 1. **Supplement not Supplant**   Funds used to supplement state, local, and other federal funds and not to supplant -  **Maintenance of Effort (MOE):**  **Eligibility Standard**  **Compliance Standard** | (§300.202) |  |  | **Review Maintenance of Effort (MOE)**   1. **LEA written protocol of LEA MOE (attach)**   **Summary page for MOE Eligibility of Proposed Budget— Please include the actual proposed Special Education budget the MOE Eligibility is based upon.**  **Summary page for MOE Compliance of expenditures— Please include the Education Financial System/actual Special Education expenditures that MOE compliance is based upon.** |
| 1. **Excess Costs Calculation**   This refers to the federal requirement NOT the State’s Excess Cost Reimbursement Grant. | (§300.818, Appendix A) |  |  | **Review Excess Cost (EC) Practices**   1. **Documentation that there are separate excess costs calculations for both elementary and secondary (if appropriate).** 2. **Documentation that the correct formula was used.** 3. **“Test” required with actuals from prior year to be examined - LEA to request form and review if needed (even with visit)** |

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| 1. **1. Comprehensive Coordinated Early Intervening Services (CCEIS) -** The district’s procedures are in place for ensuring the appropriate use of federal funds and effective tracking system for *students with and without disabilities (cannot be exclusive but both populations) age 3 through grade 12 impacted under CCEIS* (Mandated 15% set aside of entire award).   **2.** **Coordinated Early Intervening Services (CEIS) -** The district’s procedures are in place for ensuring the appropriate use of Federal funds and effective tracking system for *only nondisabled students (K-12) impacted under CEIS (Voluntary use up to 15% set aside*). | (§300.205(d)); (§300.226(a)) |  |  | **Review CEIS/CCEIS Practice (if applicable)**   1. **If applicable - most recent CCEIS Plan for use of funds related to identified area of concern.** 2. **Include activities for both population sets of Students with and without disabilities** 3. **Include any posted revised policies and practices.** 4. **If applicable - documentation in place for those students impacted by CEIS/CCEIS over a three-year period to see if eligible for special education/related service:** 5. **Only nondisabled students (K-12) impacted by receiving CEIS** 6. **Those students 3–Grade 12 with and without disabilities impacted by CCEIS.**   **\*Visit only**– prepare for onsite visit to review documentation (if in plan) of funds used for specific students, of funds used for professional development (PD), of funds used for and tracking teachers receiving PD and approved supports. |
| 1. **Statewide and Districtwide Assessment Policies and Procedures**   The district has policies and procedures in place for use, including the Connecticut Alternate Assessment (CTAA). | (§300.320 (6)(i)) |  |  | **Review Assessment Practice (as needed)**  **Complete only if district CTAA student rate above 1%**  **Policies and procedures that indicate**   1. **How the district determines for statewide and district alternative assessments**. 2. **When decisions are made for statewide and district alternative assessments**.   **\*Visit only**– prepare for onsite visit and share practices in place justifying the use of CTAA. |
| 1. **Parentally Placed Private School Students (PPPSS) for Equitable Services**   Policies/procedures are in place for proportionate share, proper census maintained by central office for Child find, and funds expended in a timely and appropriate manner with a meaningful consultation noted. | (§300.133 (d) |  |  | **Review Proportionate Share Practice (if applicable)**   1. **Written policy and specific formula for determining proportionate share (if applicable).** 2. **Proof of centralized ongoing census of all parentally placed private school students with disabilities.**   **\*Visit only**– prepare for onsite and review budget indicating how funds were expended with invoice available for review. |

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| 1. **Property/Equipment/Supplies**   Emphasis on property/equipment purchased specifically for instructional, educational use (per IDEA Part B grant instructions), assistive technology (AT), and tracking procedures are in place to include a breakdown of approximate costs and items in the narrative of the budget. Line items 600 and 700’s are to be reviewed | (§80.32 and (§300.144) |  |  | **Review Property Practices (if applicable)**   1. **Pre-approval, description and labeling policy in place -tracking procedure for equipment in excess of $4999.**   **2. Copies of purchase orders indicating source of funds and activities for participant costs.**  **\*Visit only**– prepare for onsite and review with examples of property/equipment/supplies labeled and inventoried for instructional/educational use.  All property/equipment are labeled as purchased with IDEA Part B funds, including equipment supplied to private schools for PPPSS use. |
| 1. **Single Audit**   The district must use a separate accounting system that includes an audit trail of the expenditure of IDEA Part B funds. | (§300.162 (b)) |  |  | **Review Single Audit (if applicable)**   1. **The most recent certified audit (with any responses) for the LEA (please highlight if IDEA Part B is noted in the report).** 2. **Forward elements demonstrating actions and recommendations are accepted/in process/completed.**   **\*Visit only–** prepare for onsite and share any evidence demonstrating proper compliance with regulations and approved audit. |
| 1. **Corrective Action Plans**   Current active Corrective Action Plan(s) in place. | (§2 CFR § 200.207) |  |  | **Review Corrective Action Plans (if applicable)**   1. **Active CSDE corrective action plans in place over the year.** 2. **Forward elements demonstrating actions and recommendations are accepted/in process/completed.**   **\*Visit only**– prepare for onsite and share any evidence demonstrating compliance.. |

**I, the undersigned authorized official of (LEA) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, do hereby certify to the accuracy of the Connecticut State Department of Education, Bureau of Special Education’s IDEA Part B Fiscal Monitoring and High Risk Management Review.**

**Signature of Superintendent/Designee: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Name** (*please print/type name*): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**