



CDE Federal Program Monitoring 2016-17 Fiscal Requirements (FR)

FR 01: Fiscal Management

1.0 Use fiscal control and fund accountability procedures to ensure proper disbursement of, and accounting for, federal funds paid under the sub-grant, including proper accounting of time and attendance for SIG paid staff and ensure that the local educational agency (LEA) properly charges and documents salaries and wages that are reasonable, necessary, and allowable in accordance with SIG program requirements; the use of the federal funds to supplement, and not supplant, state and local funds, and maintenance of effort.

[SIG authorized under section 1003(g) of Title I of Elementary and Secondary Education Act (ESEA) of 1965, as amended (75 FR 66363 (October 28, 2010))]

FR 02: Fiscal Accountability

2.0 Ensure that funds are spent as indicated in the sub-grant proposal and that funds will be used only in the school(s) identified in the LEA's AO-400 Grant Award Notification.

[SIG authorized under section 1003(g) of Title I of ESEA of 1965, as amended (75 FR 66363 (October 28, 2010))]

FR 03: SIG Funded Contracts

3.0 Maintain effective control and accountability for all grant and subgrant cash, real and personal property, and other assets. Adequately safeguard all such property and assure that it is used solely for authorized purposes through management and monitoring that ensures sufficient LEA internal control over SIG funds and SIG contracted services, including, but not limited to, contracts, purchase orders requisitions, purchase orders, invoices, and establishment of an appropriate system of testing sufficient to ensure mitigation of risks.

Citation: Title 34 C.F.R. § 80.20(b)(3); Title 34 C.F.R. § 80.40(a)

[SIG authorized under section 1003(g) of Title I of ESEA of 1965, as amended (75 FR 66363 (October 28, 2010))]

FR 04: Leadership Team Approval

4.0 The Schoolsite Council (SSC)/Leadership Team aligns the SIG components with the Single Plan for Student Achievement (SPSA) goals and activities and annually reviews, updates, and approves the plan including proposed expenditures. The plan elements include:

- An analysis of academic performance data to determine students' needs
- School goals to meet the identified academic needs of students
- Activities to reach school goals that improve the academic performance of students
- Expenditures of funds allocated to the school

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- The means of annually evaluating the progress of programs toward accomplishing the goals

[SIG authorized under section 1003(g) of Title I of ESEA of 1965, as amended (75 FR 66363 (October 28, 2010))]

FR 05: Equipment

5.0 The LEA maintains an inventory record for each piece of equipment with an acquisition cost of \$500 or more per unit that is purchased with SIG funds and has conducted a physical check of the inventory of equipment within the past two years and reconciled the result with inventory records. The record includes: type/description, model/name, serial number, funding source, acquisition date, cost, location, and current condition.

[SIG authorized under section 1003(g) of Title I of ESEA of 1965, as amended (75 FR 66363 (October 28, 2010))]

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2016-17 FR Evidence Requests

Contracted Services

CntrctdSrvcs

Description: Report listing all contracted services charged to SIG that contains: start and end dates, LEA's local board approval date, vendor name, contract amount, and contract payment schedule.

Item Instructions:

Related Items: FR 03

Contract Management

CntrctMngmnt

Description: Board-approved written policies and procedures that establish adequate internal control activities over the contracting process to mitigate against risks and ensure proper and timely payments.

Item Instructions: FR 03: Upload policies and procedures that address contract procurement, payments, transactions, review/approval of purchase orders and invoices, contract monitoring, and staff adherence to policies and procedures.

Related Items: FR 03

Contract Payments

CntrctPymts

Description: Ensure accurate and timely payment of all contracts paid for with SIG funds.

Item Instructions: FR 03: Upload records of the following for review: invoices, purchase order requisitions, proof of payment, payment schedules, and date/s each contractor was approved to begin providing services.

Related Items: FR 03

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Documentation of Physical Check

DcmntnPhysclChck

Description: Documentation of physical check of inventory within the past two years reconciled with inventory records.

Item Instructions:

Related Items: FR 05

Evaluation of SPSA Activities

EvltnSPSAActvts

Description: SPSA and SSC evaluation of the SPSA activities.

Item Instructions:

Related Items: FR 04

External Provider Expectations

ExtrnlPrvdrExpctns

Description: Documentation of LEA expectations for external provider, such as memorandums of understanding (MOUs), contract, or other agreements to hold the provider accountable for achieving the LEA's desired outcomes.

Item Instructions: FR 02: Memorandums of Understanding (MOUs)

Related Items: FR 02

External Provider Oversight

ExtrnlPrvdrOvrsght

Description: Documentation of oversight and performance reviews of contracted services such as monthly/quarterly reports, meeting minutes of the provider's activities and progress toward achievement of outcomes.

Item Instructions:

Related Items: FR 02

2016-17 FR Program Instrument (Continued)

Financial Activity Reports

FncIActvtyRprts

Description: Financial activity reports to date of working budget for Resource Code 3180 that includes major and minor sub-object codes, sorted by resource and object code, and totals for each major object code.

Item Instructions:

Related Items: FR 01, FR 02

Fiscal Accountability

FsclAcntblty

Description: LEA description of its internal accounting and budget review process and the steps it takes to ensure expenditures are allowable.

Item Instructions:

Related Items: FR 02

Fiscal Management

FsclMngmnt

Description: Regulations or policies that provide evidence of LEA practices regarding fiscal management and internal control, such as core services, hiring, contracting, and transportation.

Item Instructions:

Related Items: FR 01

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Inventory of SIG-funded Purchases

InvntrySIGFndPrchs

Description: Inventory records of items purchased with SIG funds that include the following: type/description, model/name, serial number, funding source, acquisition date, cost, location, and current condition.

Item Instructions:

Related Items: FR 05

LEA Plan

LEAP

Description: Current LEA Plan.

Item Instructions:

Related Items: FR 01, FR 02, ME 14

Program Services

PrgmSrvcs

Description: Notice, agenda, and minutes of SSC meeting indicating how program services are identified, developed, implemented, monitored, evaluated, and improved in the SPSA.

Item Instructions:

Related Items: FR 04

2016-17 FR Program Instrument (Continued)

Position Control Report

PstnCntrlRprt

Description: Position Control report in Microsoft Excel for the entire LEA and all resource codes that includes the: employee name, position number, start and end dates, salary and/or payroll amount, and location.

Item Instructions:

Related Items: FR 01

Rigorous Review Process

RgrsRvwPrce

Description: Evidence of rigorous review process conducted for external providers including selection criteria, analysis of proposed strategies, review of implementation capacity, and evidence of prior success.

Item Instructions:

Related Items: FR 02

SIG Funded Employees

SIGFndEmplys

Description: Time-accounting records, e.g., semi-annual certifications; personnel activity reports for all SIG funded employees.

Item Instructions:

Related Items: FR 02

2016-17 FR Program Instrument (Continued)

Single Plan for Student Achievement (SPSA)

SPSA

Description: Current-year SPSA approved by both the SSC and the local governing board. Identify school name for each SPSA. Include page references for each instrument item and fund source using the description on the document upload screen.

Item Instructions:

Related Items: CE 06, CE 07, CE 08, CE 10, CE 12, CE 16, CE 19, FM 01, FM 02, FM 03, FM 05, NorD 05, NorD 06, FR 01, FR 02, ME 04, ME 05, ME 14

School Site Council Allocation Approval

SSCAIctnAprvl

Description: Minutes/agendas of SSC approving allocations, proposed expenditures on SPSA activities, and centralized services.

Item Instructions:

Related Items: FR 04
