



2019

Onsite Fiscal Monitoring Document

School Corporation Name and Corporation Number:

Onsite Fiscal Monitoring Date:

Grants for Review:

Title I, Part A	July 1, 2017 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.010</u>
Title I, Part C	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.011</u>
Title I, Part D	July 1, 2017 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.013</u>
Title II, Part A	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.367</u>
Title III, Part A	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.365</u>
Title IV, Part A	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.424</u>
IDEA, Part B (611)	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.027</u>
IDEA, Part B (619)	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.173</u>
RLIS	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.358</u>
21 st Century CLC	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.287</u>
Perkins Vocational	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.048</u>
SIG 1003 (a)(g)	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.377</u>
Charter School Programs	July 1, 2016 – September 30, 2018	Award Amount: _____	CFDA #: <u>84.282</u>

All Programs - Federal Funds Fiscal Monitoring Indicators

Federal Monitoring Indicators for all Federal Funds		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
Monitoring Topic 1: Compliance with compensation for personnel services requirements. <i>UGG §200.430(i); 2 CFR 225; OMB Circular A-87</i>		Applicable to: (check all that apply)	Acceptable Evidence Required for Monitoring:
1	Show evidence that personnel in “split-funded” positions maintain Program Activity Reports (PAR)/Time and Effort logs and evidence that personnel paid 100% with federal funds complete accurate and timely "Semi-Annual Certification" forms.	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence (Split-Funded Positions): <input type="checkbox"/> 2016-2017 payroll distribution history for all federally Split-Funded staff listed by program (summary or totals information is acceptable) <input type="checkbox"/> Time and Effort Logs/Program Activity Reports (PAR); and <input type="checkbox"/> Budget and/or Expenditure reports for the review date range Required Evidence (100% Funded Positions): <input type="checkbox"/> 2016-2017 payroll distribution history for all 100% federally funded staff listed by program (summary or totals information is acceptable) <input type="checkbox"/> Semi-Annual Certification forms for personnel in fully funded positions; and <input type="checkbox"/> Budget and/or Expenditure reports for the review date range
Monitoring Topic 2: Compliance with financial management/procurement requirements. <i>EDGAR §76.770 & 80.40[a]; UGG 2 CFR§200.320</i>		Applicable to: (check all that apply)	Required Evidence Acceptable for Monitoring:
1	Provide a written explanation for the process and procedures of an expenditure going from the approved budget to ordering and procurement, to expensing, to the maintaining of accurate documentation. *The written process must show clearly established internal controls.	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Written explanation signed by the treasurer and program administrators

Federal Monitoring Indicators for all Federal Funds		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
2	<p>Provide evidence that grant reimbursements were:</p> <ul style="list-style-type: none"> • for expenses approved within the application • that the activities occurred within the allowable activity period • that the expenditures are reasonable, allocable, and necessary • that expenses were incurred prior to the submission of the reimbursement request • that expenses are coded correctly, according to the Indiana State Board of Accounts: School - Uniform Compliance Guidelines Manual. 	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	<p>Required Evidence:</p> <input type="checkbox"/> All reimbursement requests from the review period; and <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers and receipts for each reimbursement request; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports validating the requested reimbursement amount per request; and <input type="checkbox"/> Copy of the LEA's Travel Policy must be made available for review with evidence (if expenditures include travel expenses)
3	<p>Show evidence that measures are in place to verify time worked or services performed for contracted services paid via federal funds correspond with the amount of time or services for which they were paid.</p>	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	<p>Required Evidence:</p> <input type="checkbox"/> Reported time worked/services performed documentation; and <input type="checkbox"/> Invoices; and <input type="checkbox"/> Expenditure history of all budgetary lines for contracted services object codes (as listed in Indiana State Board of Accounts: School - Uniform Compliance Guidelines Manual)
4	<p>Show evidence that federal funds used for salaries and related benefits match personnel names/position titles in the grant application.</p>	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	<p>Required Evidence:</p> <input type="checkbox"/> 2016-2017 payroll & benefit distribution history for all federally funded staff broken down by program

Federal Monitoring Indicators for all Federal Funds		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
5	Explain the process for determining pay differential, if applicable.	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Salary & benefits for each teacher paid from the applicable fund; and <input type="checkbox"/> Salary schedule <input type="checkbox"/> Documentation of calculation
Monitoring Topic 3: Additional Fiscal Review Items		Applicable to: (check all that apply)	Required Evidence Acceptable for Monitoring:
1	Show evidence that the LEA is complying with requirements with regard to appropriations made to eligible nonpublic schools	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Financial documentation or reports of appropriations provided <input type="checkbox"/> Financial documentation or reports of expenditures made for eligible nonpublic school expenses. <input type="checkbox"/> LEA Affirmations of Consultation with private school officials
2	Explain the internal process for changes to be made and approved in the budget including how the need to submit a budget amendment to the SEA is identified.	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Written explanation signed by the treasurer and program administrators

Federal Monitoring Indicators for all Federal Funds		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
3	Show evidence that audit findings from the Indiana State Board of Account and Indiana Department of Education have been addressed (if applicable).	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Current financial documentation in the related finding area
4	Show evidence funds were encumbered by September 30, 2017. *Documentation must show the available appropriation balance at month end.	<input type="checkbox"/> Title I, A <input type="checkbox"/> Title I, C <input type="checkbox"/> Title I, D <input type="checkbox"/> Title II, A <input type="checkbox"/> Title III, A <input type="checkbox"/> Title IV, A <input type="checkbox"/> IDEA, Part B <input type="checkbox"/> RLIS <input type="checkbox"/> 21st Century <input type="checkbox"/> Perkins <input type="checkbox"/> SIG <input type="checkbox"/> Charter	Required Evidence: <input type="checkbox"/> Appropriations Report as of September 30, 2017 or combined reporting that provides the calculated answer of Fund Balance = appropriation – expenditures – encumbrance. <input type="checkbox"/> Expenditure History for 10/1/17 - 12/31/17

Title I, Part A Fiscal Monitoring Indicators

Title I, Part A Monitoring Indicators		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
Monitoring Topic 1: Compliance with statutory set-aside requirements. <i>Sections: 1113, 1116, 1118</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	If your Title I, Part A allocation is more than \$500,000, show evidence that you have reserved 1% of the allocation for parental involvement In addition, show evidence that 95% of those funds have been expended to serve schools Sec.1118.	<input type="checkbox"/> Title I, A	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll records; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
2	Extended Time Programs- Show how funds for extended time programs are reserved and expended as stated in the application. <u>Programs:</u> <input type="checkbox"/> Preschool Programs <input type="checkbox"/> Intersession <input type="checkbox"/> Summer School <input type="checkbox"/> Before or After School Programs	<input type="checkbox"/> Title I, A	Required Evidence: If applicable provide : <input type="checkbox"/> invoices, purchase orders, accounts payable vouchers, receipts or payroll records; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports validating the expenditures for specified programs
3	Show how funds are reserved and expended to provide services to homeless students in non-Title I schools that are comparable to those provided to children in Title I served schools.	<input type="checkbox"/> Title I, A	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll records for services or items purchased for homeless children; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
Monitoring Topic 2: Compliance with supplement, not supplant requirements. NCLB §1120 A		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Show records of Title I targeted assistance program expenditures that have been used to meet the statutory requirements for such programs and not supplant non-federal resources.	<input type="checkbox"/> Title I, A	Required Evidence: <input type="checkbox"/> Expenditure documentation for identified students or their parents
2	Show records that Title I schoolwide program expenditures have not supplanted non-federal resources.	<input type="checkbox"/> Title I, A	Required Evidence: <input type="checkbox"/> Expenditure documentation for SWP activities and/or programs

Title I, Part C Fiscal Monitoring Indicators

Title I, Part C Monitoring Indicators Monitoring Period July 1, 2016 – September 30, 2017		Program	Required Evidence for <u>Monitoring Period</u> 2016-2017
Monitoring Topic 1: Compliance with financial management/procurement requirements. <i>EDGAR §76.770 & 80.40[a]; UG 2 CFR§200.320</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Demonstrate how program income made as a result of Title I, Part C Funds is documented, reported to IDOE, and is used for Title I, Part C-specific activities.	<input type="checkbox"/> Title I, C	Required Evidence: <ul style="list-style-type: none"> <input type="checkbox"/> Receipts for revenue received from activities that generate program income <input type="checkbox"/> Documentation on file and correspondence with IDOE related to the activities that generate program income <input type="checkbox"/> Budget and/or expenditure reporting related to expenditures of funds that prove to be income of the program

Title II, Part A Fiscal Monitoring Indicators

Title II, Part A Monitoring Indicators		Program	Required Evidence for Monitoring Period 2016-2017
Monitoring Topic 1: Use of Title II, Part A Funds <i>EDGAR §76.770 & 80.40[a], NCLB §2123[b], UGG §200.430(i); NCLB §9501, NCLB §2122(b)(11)</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Transferability: Did the LEA transfer funds to or from Title II, A during the grant period?	<input type="checkbox"/> Title II, A	Required Evidence: <ul style="list-style-type: none"> <input type="checkbox"/> Fiscal documentation of transfers (expenditure and receipt)

Title III, Part A Fiscal Monitoring Indicators

Title III, Part A Monitoring Indicators		Program	Required Evidence for Monitoring Period 2016-2017
Monitoring Topic 1: Use of Title III Funds for Administration <i>Statutory requirements are contained in Sections 3115; UGG §200.430(i)</i>		Applicable to: (check all that apply)	Required Evidence Acceptable for Monitoring:
1	Show evidence to demonstrate that the LEA has reserved no more than 2% of its Title III allocation for grant administration.	<input type="checkbox"/> Title III, A	Required Evidence: <input type="checkbox"/> Appropriation, Budgetary or Expenditure Reports
2	For consortia recipients of Title III funds, provide evidence that the fiscal agent has surveyed member school corporations to identify needs and appropriate usage of Title III funds and has carried out activities accordingly. (applicable to Consortia Fiscal Agents only)	<input type="checkbox"/> Title III, A	Required Evidence: <input type="checkbox"/> Records of expenditures <input type="checkbox"/> Budget reports <input type="checkbox"/> Written procedural explanation signed by the treasurer and/or program administrator <input type="checkbox"/> LEA Affirmations of Consultation with private school officials
Monitoring Topic 2: Supplement not Supplant <i>Statutory requirements are contained in sections 3115 (g)</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Show evidence of Lau-required language development services for English language development being expended from state, local or alternative federal funds substantiating that Title III funds were used to provide staff, activities or programs.	<input type="checkbox"/> Title III, A	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll records; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
2	Show evidence of expenditures from alternative funds (i.e., general funds, Non-English Speaking Program funds) that demonstrate the LEA provides core Lau-required English language development to <u>all</u> limited English proficient students in <u>all</u> of the corporation's schools before Title III funds are used.	<input type="checkbox"/> Title III, A	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll records; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
Monitoring Topic 3: Additional Title III, A Fiscal Review Items		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Show evidence detailing the funds used to cover costs associated with administration of WIDA ACCESS W-APT Placement test and WIDA ACCESS Annual	<input type="checkbox"/> Title III, A	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll

<p>English Proficiency test, including proctors, assessors, or substitute teachers.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Records of expenditures <input type="checkbox"/> Budget reports 		<p>records; and</p> <ul style="list-style-type: none"> <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
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IDEA, Part B Fiscal Monitoring Indicators

IDEA, Part B Monitoring Indicators		Program	Required Evidence for Monitoring Period 2016-2017
Monitoring Topic 1: Maintenance of Effort and Excess Costs <i>34 CFR § 300.203; 34 CFR § 300.204; 34 CFR § 300.205</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	Show evidence that the LEA meets the Maintenance of Effort (MOE) requirement.	<input type="checkbox"/> IDEA, Part B	Required Evidence: <input type="checkbox"/> Records of expenditures used in calculation <input type="checkbox"/> Calculation procedures <input type="checkbox"/> Documentation to support any exceptions taken
2	Show evidence that the LEA has the calculations for excess costs on file.	<input type="checkbox"/> IDEA, Part B	Required Evidence: <input type="checkbox"/> Annual calculations of elementary and secondary excess costs
Monitoring Topic 2: Coordinated Early Intervening Services (CEIS) <i>34 CFR § 300.206; 34 CFR § 300.226</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	If LEA is required to set aside 15% of its IDEA award or voluntarily uses funding toward CEIS, is there documentation to show that funds were used for allowable costs?	<input type="checkbox"/> IDEA, Part B	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, receipts or payroll records; and <input type="checkbox"/> Budgetary, Expenditure or Ledger reports
Monitoring Topic 3: Buildings and Construction <i>34 CFR § 300.718; 2 CFR § 200.203; 41 CFR Appendix A, subpart 101-19.6; 28 CFR, Part 36; 2 CFR § 200.465</i>		Applicable to:	Required Evidence Acceptable for Monitoring:
1	If IDEA funds were used for construction, show evidence that LEA received prior approval from IDOE prior to obligating funds.	<input type="checkbox"/> IDEA, Part B	Required Evidence: <input type="checkbox"/> Invoices, purchase orders, accounts payable vouchers, contracts related to construction