

1. Does the LEA have written policies and procedures outlining how draw requests of federal funds are determined?
2. Does the LEA request federal funds on a reimbursement or projected monthly-need basis?
3. Does the LEA have written procedures in place that minimize the time elapsing between the transfer of funds and disbursement of funds?
4. If interest earned on federal award payments is over \$500 for the year, does the LEA follow appropriate procedures for payback? (2 CFR 200.305(b)(8)-(9))
5. Does the LEA identify and track each federal fund separately from other funds?
6. Does the LEA have written policies and procedures to ensure federal funds are used in accordance with all federal requirements of allowable costs?
7. Does the LEA have written policies and procedures covering the use, management, and disposition of property acquired with federal funds?
8. Does the LEA have a system in place to track and inventory all property purchased with federal funds?
9. Has the LEA conducted a physical inventory of the property purchased with federal funds within the last two years? (e.g. books, materials, equipment)
10. Are semi-annual (bi-annual sole source) certificates maintained for federally funded staff and staff paid from other funds that are used to meet maintenance of effort, and whose activity is solely dedicated to one cost objective?
11. Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee?
12. Are Personnel Activity Reports or equivalent documentation maintained for employees whose activity is split between multiple cost objectives and whose salaries are supported by federal funds or other funds used to meet maintenance of effort requirements?
13. Does the LEA have policies and procedures that meet or exceed federal retention requirements of three years from the final expenditure report or audit resolution or other action (whichever is later) for the supporting documentation of federal draw requests?



KANSAS
STATE DEPARTMENT OF
EDUCATION **FISCAL FILE REVIEW SELF-ASSESSMENT**

14. Is the supporting documentation readily available for review?
15. Did the LEA purchase equipment or capital improvements, including construction, renovation, or procurement of software with federal funds? (If no, skip to question 19)
16. Did the LEA request and receive prior approval from the KSDE?
17. Did the LEA procure construction with federal funds? (If no, skip to question 19)
18. Did the LEA comply with all federal terms, conditions, and laws that apply to construction procured with federal funds, including ensuring the compliance of all contractors and subcontractors?
https://www.ksde.org/Portals/0/ECSETS/Announcements/ESSER_Capital_Improvement_and_Construction_Requirements_Overview.pdf

CHARTER SCHOOLS

19. Does the LEA have any charter schools that are public schools of the LEA? (If no, skip to question 21)
20. Does the LEA provide federal funds to those charter schools on the same basis and at the same time as the other schools in the LEA?

PRIVATE SCHOOLS

IDEA:

21. Was the LEA apportioned federal funds to be used for Private School children in the current school year? (If no, skip to question 26)
22. Does the LEA have policies and procedures in place which ensures the proportionate amount of federal funds are used to provide special education and related services to children parentally placed in private elementary and secondary schools located in the LEA's boundaries?
23. Does the LEA review the actual expenditures toward providing private school children with special education and related services against the Private School Proportionate Share

allocation to ensure the entire federal portion was expended on such services before state and local funds are used?

24. Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents?

25. Has the LEA ensured that the cost of carrying out the child find requirements, including individual evaluations, for children with disabilities who are enrolled by their parents in private schools located in the school district served by the LEA is not considered in determining if the LEA has met its obligation to expend a proportionate share of federal *IDEA* funds on providing equitable services?

ESEA:

26. Was the LEA allocated federal funds to be used for Private School children in the current school year? (If no, skip to question 32)

27. Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents?

28. Does the LEA have procedures in place to ensure the private school share is obligated within the fiscal year of the award?

29. Has the LEA used public school personnel to provide equitable services?

30. Were the services provided by the public-school personnel supplemental services not normally provided by the private school?

31. Were services performed by the private school personnel outside of the regular duty hours and under the supervision of the LEA?

ESSER I and ESSER I -SPED (excludes ESSER II, ESSER III, ESSER II-SPED):

32. Did the LEA conduct outreach or otherwise attempt to locate eligible private schools?

33. Did the LEA identify private schools located within the LEA's boundaries? (If no, skip to question 41)

34. Did the LEA consult with private school located within the LEA's boundaries?
35. Did the LEA provide ESSER-funded services to private schools? (If no, skip to question 41)
36. Does the LEA maintain control over all federal funds, property, equipment, and supplies? used for children who are placed in private school by their parents?
37. Does the LEA have procedures in place to ensure the private school share is obligated within period of the award?
38. Has the LEA used public school personnel to provide equitable services? (If no, skip to question 41)
39. Were the services provided by the public-school personnel supplemental services not normally provided by the private school?
40. Were services performed by the private school personnel outside of the regular duty hours and under the supervision of the LEA?

COMPREHENSIVE COORDINATED EARLY INTERVENTION SERVICES (CCEIS)

41. Is the LEA required to set aside 15% of IDEA funds to provide Comprehensive Coordinated Early Intervening Services (CCEIS) due to a determination of significant disproportionality by KSDE?

COORDINATED EARLY INTERVENING SERVICES (CEIS)

42. Does the LEA voluntarily use Title VI-B IDEA funds for Coordinated Early Intervening Services (CEIS)? (If no, skip to question 47)
43. Were CEIS funds used to develop and implement coordinated, early intervening services in accordance with 34 CFR 300.226?
44. Did the LEA use CEIS funds only expend for allowable costs?

45. If the LEA aligns CEIS funds with Elementary and Secondary Education Act (ESEA) funded activities, does the LEA have processes in place to ensure the CEIS funds supplement, not supplant funds made available under ESEA?
46. Does the LEA use CEIS funds to provide services to only students, in grade K through 12, who are not identified as needing special education and related services, but who need additional support to succeed in the general education environment?

SCHOOLWIDE

47. Has the LEA consolidated IDEA and ESEA funds for Schoolwide Programs?
(If no, skip to question 49)
48. Does the LEA have a procedure to ensure that IDEA funds consolidated for Schoolwide services are proportional to the number of students with disabilities and that all other funds are consolidated according to program requirements?

TITLE I

49. Does the LEA review the actual expenditures of each Title I building against the Local Consolidated Plan (LCP), Building Allocations, Step 3 calculated amount to ensure each building is receiving and expending the appropriate amount of funding?
50. Does the LEA verify the enrollment and low-income counts used to determine Title I building status on the approved Local Consolidated Plan (LCP) application?
51. Were Title I funds expended appropriately in the correct amounts for each building as approved in the LCP application?
52. Are ESEA services supplementary and do not supplant state and local support?

CERTIFICATION

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

53. Did the LEA fiscal administrator review this form? Enter their name in the comments.