Monitoring of Title I, IDEA, ARRA-Title I, ARRA-IDEA, SFSF (GSF, ESF) and Discretionary Grants
Revised 11/24/2009

On Site Review:

	Elements Reviewed	Citation	Comments During Audit	Acceptable Y/N
Program Elements Title I:				
1	Describe uses of Title I and ARRA Title I funds			
2	Are the monies being spent for projects that benefit students?			
3	Has the district established a method to provide evidence of the impact this has on students?			
4	Has the district established expectations for success in this program?			
Targeted Assistance Programs		Section 1115		
5	Is the District meeting the Supplement not Supplant requirement?	Section 1120A		
6	Does the district meet the parental involvement requirements?	Section 1118		
7	Does the district have criteria for selection of students for targeted assistance programs?	Section 1115(b)(1(B)		
8	Nonpublic Schools-Consultation for Services for *ARRA* and Title I funds	Section 1120		
9	Is the district getting Neglected and Delinquent funds and implementing a program?	Section 1422		
Schoolwide Programs		Section 1114		
10	Are the Unified Plans being implemented?			

	Elements Reviewed	Citation	Comments During Audit	Acceptable Y/N
11	Are supplemental programs in place to upgrade the entire school Does the approved schoolwide budget match the districts records?			
	Program Elements : IDEA			
12	Describe uses of IDEA and ARRA IDEA funds (Basic & Preschool)			
13	Are the monies being spent for projects that benefit students?	34CFR §300.202	IDEA 2010 – Record responses	
			IDEA ARRA - Record responses	
14	Has the district established a method to provide evidence of the impact this has on students?		IDEA 2010 – Record responses	
			IDEA ARRA - Record responses	

	Elements Reviewed	Citation	Comments During Audit	Acceptable Y/N
15	Has the district established expectations for success in this program?		IDEA 2010 – Record responses	
			IDEA ARRA - Record responses	
	Maintenance of Effort (IDEA)			
16	Does the district meet their MOE requirement?	(§300.202 (a)(3)) (§300.203 (b)(1)) (§300.203 (b)(3))		
17	Does the LEA meet the Excess Cost Calculation?	(§300.818 , Appendix A)		
18	MOE flexibility - offset provision and how "freed up" funds are tracked If the district was eligible and they opted to reduce their MOE as indicated in their ARRA plan, print the two tabs under MOE related to this Funds Budgeted and Use of MOE funds, did they budget the funds correctly?	(§300.204 -300.205)		
	CEIS (Coordinated Early Intervening Services)			
19	If the district was required or elected to conduct a program of	(§300.205 (d));		

	Elements Reviewed	Citation	Comments During Audit	Acceptable Y/N
	Coordinated Early Intervening Services does the program meet the requirements and do they have the tracking verification required?	(§300.226 (a-d))		
19	How does the LEA ensure that the activities supplement current ESEA (NCLB) activities and not supplant?	(§300.226 (e))		
20	If applicable has the program been approved by the NJDOE Office of Special Education Programs			
Nonpublic				
21	• Does the district have policies and procedures for the identification of (Child Find) students with disabilities in the private schools within their location? • Do the identified students receiving service through the LEA match the number of	§§300.130 -300.144		

	Elements Reviewed	Citation	Comments During Audit	Acceptable Y/N
	students as listed in the online application (Basic /Preschool) • Does the district have proof of consultation and their presence at same? • DO(es) the service plans match the services provided through IDEA and/or ARRA IDEA as identified under Location, Times and Services in the online application • Does the district have copies of the verification of consultation communication from the nonpublic school as identified in the guidelines and checked within the online application • Is the contract, if applicable, with an outside vendor to provide IDEA services within the parameters of the regulations (LEA fiscal control and decision making)? • Does the district have policies and procedures to ensure that they retain fiscal and decision making control related to services for the students with disabilities parentally placed in private schools within their district borders?			
Competitive Grant(s)				
22	Describe competitive grant program and projected outcomes			

	Elements Reviewed	**What to Look For**	**Citation**	**Comments During Audit**	**Acceptable Y/N**
Grant to Accounting Records					
23	Do the district's accounting records match the Title I and ARRA Title I award notices and approved applications?		EDGAR 80.20 NJAC 6A:23-2 (soon to be 6A:23A-16)		
24	Do the district's accounting records match the IDEA and ARRA IDEA award notice and approved applications?		EDGAR 80.20 NJAC 6A:23-2 (soon to be 6A:23A-16)		
25	Do the district's accounting records match the SFSF allocation notice by type - ESF and GSF?		EDGAR 80.20 NJAC 6A:23-2 (soon to be 6A:23A-16)		
26	Do the district's accounting records match the competitive grant's award notification?		EDGAR 80.20 NJAC 6A:23-2 (soon to		

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			be 6A:23A-16)		
Personnel					
27	Does the district separately identify the personnel charged to Title I and ARRA Title I grants?	•	A-87		
28	Does the district document employee's time commitment to the Title I and ARRA Title I grant?		A-87		
29	Are paraprofessional employees highly qualified?	•			
30	Does the district separately identify the personnel charged to IDEA and ARRA IDEA grants?	•	A-87 EDGAR 80.20		
31	Does the district document employee's time commitment to the IDEA and ARRA IDEA?		A-87 EDGAR 80.20		
32	Does the district separately identify the personnel charged to SFSF grants (ESF & GSF)?	•	EDGAR 80.20		
33	Does the district separately identify the personnel charged to competitive grant(s)?	•	A-87 EDGAR 80.20		
34	Are salaries charged to proper grant(s) and account(s).	•	EDGAR 80.20 NJSA 18A:4-14 NJAC		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
			6A:23-2 (soon to be 23A-16)		
Board Minutes					
35	Do the district's Board Minutes record the Title I and ARRA Title I Application, and the specific personnel assigned to the grants?	•			
36	Do the district's Board Minutes record the IDEA and ARRA IDEA Application, and the specific personnel assigned to the grants?	•			
37	Has the district provided information to its Board on how funds were reallocated for SFSF grants (not required)?		Not Required		
38	Has the district processed a Grant Amendment(s), as required, to any of their grants (Title I, ARRA Title I, IDEA, ARRA IDEA, or competitive grant?				
39	Do the district's Board Minutes record the Budget Transfers processed for approved grants: Title I ARRA Title I, IDEA, ARRA IDEA, SFSF or competitive grants?	Review summary report/minutes			
Procurement/Bidding/Competitive Contracting					
40	Has the district received quotes and/or bid all contracts over the applicable state thresholds? Does the district have a Qualified	• Determine applicable bid and quote threshold based on whether district has a QPA. • Ask District to submit a list of all purchase orders for accounts	NJSA 18A:18A EDGAR 80.36		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
	Purchasing Agent?	impacted by Title I, ARRA Title I, IDEA, ARRA IDEA, SFSF and competitive grant expenditures. • Input selected sample of POs in worksheet. • Verify competitive bid process used for purchases over the applicable bid threshold. • Review Board Minutes to see motions approving competitively bid purchases.			
41	Were the Title I and ARRA Title I non-salary expenditures charged to the appropriate accounts and schools?	Check account codes for types of expenditures and schools.	EDGAR 80.20 NJSA 18A:4-14 NJAC 6A:23-2 (soon to be 23A-16)		
42	Were the Title I and ARRA Title I non-salary expenditures supplementing the state and local funds provided to the Title I schools?	•			
43	Are the Title I Non-public expenditures charged to the appropriate accounts and allowable?	•	EDGAR 80.20 NJSA 18A:4-14 NJAC		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
			6A:23-2 (soon to be 23A-16)		
44	Are Title I-neglected and delinquent (N&D) expenditures charged to the appropriate accounts and allowable?		EDGAR 80.20 NJSA 18A:4-14 NJAC 6A:23-2 (soon to be 23A-16)		
45	Were the IDEA-Special Education non-salary expenditures allowable?		A-87		
46	Were ARRA-IDEA supplemental Special Education non-salary expenditures allowable?		A-87		
47	Were the ARRA-IDEA-Special Education non-salary costs allowable?		A-87		
48	Is the district separately tracking the "freed up" general funds from a reduction in MOE and using those funds for allowable ESEA purposes?	●			
49	Are the IDEA Non-public expenditures allowable?	●	A-87		
50	Were the SFSF non-salary expenditures spent on allowable costs and accounted for correctly?	●	A-87 ARRA Sec. 14003 and		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
			Sec 1604 NJSA 18A:4-14 NJAC 6A:23-2 (soon to be 23A-16)		
51	Were the ARRA competitive grant expenditures charged to appropriate accounts or schools?		OMB A-87 EDGAR 80.20		
52	Are any district charges for Travel expenditures in accordance with state and local law?	•	NJAC 6A:23A-7 8-19 OMB Circular Travel Regs		
53	Did the district followed procurement laws for Professional Development (PD) expenditures over the applicable bid threshold?	•	NJSA 18A:18A EDGAR 80.36		
54	Did the district receive required approval for any Equipment expenditures charged to the grants?		EDGAR 80.32		
55	Are there non-salary expenditures charged to the grants > bid threshold exempt from bidding under Public Contract Law that the district documented the reason competitive procedures could not		EDGAR 80.36		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
	be used and that the costs were reasonable (i.e. includes a cost analysis)?				
Construction/Renovation					
56	Does district have pre-approval by the Commissioner for construction (infrastructure)?		ARRA §1511		
57	How does the LEA ensure that they comply with the "Buy American Act" & Davis Beacon Act requirements when ARRA funds are used for construction projects(s)?	•	ARRA secs 1605 and 1606		
Internal Controls Review					
58	Are the district's Policies and Procedures documented specific to the grants awarded?		EDGAR 80.20; 80.21 NJAC 6A:23A-6		
59	Does the district's procurement process provide for an adequate and effective system of internal control over federal funds purchases?		EDGAR 80.20 and 80.36 NJSA 19-3 and 4 NJAC 6A:23-2 (soon to be 6A:23A-16)		
60	Do the district's personnel &		EDGAR		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
	payroll practices provide an adequate and effective internal control system for employees charged to federal grants?		80.20 A-87 NJAC 6A:23A-6		
61	Do the district's equipment purchases provide an adequate and effective system of internal control for equipment purchased with federal funds?	•	EDGAR 80.20 & 80.32 NJAC 6A:23A-6		
62	Do the district's procedures ensure contracts are not awarded to vendors on the list of suspended/disbarred vendors?		A-87 EDGAR 80.22 NJAC 6A:23A-6		
63	Do the district's procedures ensure an adequate and effective system of internal control to ensure grant money is spent only on <mark>allowable costs</mark>?		A-87 EDGAR 80.22		
64	Does the district provide an adequate and effective system of internal control on Cash Management activities for – Title I, Title I ARRA, IDEA, IDEA-ARRA?	•	EDGAR 80.20 80.21		
65	Does the district provide an adequate and effective system of internal control over regular reimbursement request submissions?	•	EDGAR 80.21		

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
66	Does the district provide for an adequate system of internal control over the Cash Management activities for SFSF funds?	•	EDGAR 80.21		
67	Does the district provide for an adequate system of internal control to ensure expenditures are made during their Period of Availability?		EDGAR 80.23		
68	Does the district provide for an adequate system of internal control to ensure appropriate grant reports are filed completely, accurately and in a timely manner?		EDGAR 80.50		
Purchase Orders Review by Program:				*Must include each grant award, how it is presented is determined on the final doc format.*	
69	Title I ARRA Title I		NA		
70	IDEA ARRA IDEA		NA		
71	SFSF		NA		
Payroll Review by Program					
72	Title I ARRA Title I		NA		
73	IDEA ARRA IDEA		NA		
74	SFSF		NA		
Reporting			**ARRA Sec 1512**		
75	Is district filing their ARRA Quarterly reports on time in accordance with DOE guidelines and the guidelines issued by OMB and USDE? • Cash Management	•			

	Elements Reviewed	What to Look For	Citation	Comments During Audit	Acceptable Y/N
	• Section 1512				