Individuals with Disabilities Education Act (IDEA)

Desk Review School Year 2019-2020 Worksheet

Public School Unit Name: _____ PSU Number: _____ Date Submitted: _____

Public School Unit EC Director/Coordinator: _____ Email: _____ Phone: _____

Person Completing Form: _____ Email: _____ Phone: _____

- Federal IDEA funds include: PRC 49,60,70,82,114,118,119
- This form must be completed, signed and returned with the required documentation.
- All documentation must reflect the 2018-19 school year unless otherwise indicated.

*DPI electronic files will be used for this evidence.

All information must be submitted electronically to IDEA.FiscalReviews@dpi.nc.gov

| 1. Time & Effort Requirements |  | Documentation |
|-------------------------------|-------------------------------|
| • The PSU must ensure Time & Effort requirements are met for all personnel paid with Federal IDEA funds. | ☐ Submit written policies/procedures for meeting Time & Effort requirements for personnel paid with Federal IDEA funds including: | ☐ Description of the federal single and multiple cost objective requirement |
| • Federal regulations required that PSUs have a written policy/procedure for Time & Effort | ☐ Dates of the periods to collect Time & Effort documentation for Semi-Annual certifications and Personnel Activity Reports (PAR) | ☐ Description of the reconciliation process when using Personnel Activity Reports (PAR) |
| | ☐ Staff position(s) responsible for identifying employees who require Time & Effort documentation and collecting and maintaining certifications | |
| | Personnel are paid from Federal IDEA funds? ☐ Yes ☐ No | |
Section 1 continued

If NO, move to Section 2 – Equipment

☐ Time & Effort Documentation

Time & Effort Documentation includes Semi-Annual Certification(s) ☐ Yes ☐ No

If yes, check and submit the following:
- Payroll by PRC for all Federal IDEA programs for December 2018 & May 2019
  - If the employee left prior to these dates, the last month of employment.
- Semi-Annual Certifications for three (3) different employees.
- Staff weekly instructional schedule corresponding to the Semi-Annual Certifications
- Current professional educator’s license corresponding to the Semi-Annual Certifications

Time & Effort documentation includes Personnel Activity Reports (PARs) ☐ Yes ☐ No

If yes, check and submit the following:
- PARs and corresponding payroll record for the pay period of December 2018 for three (3) different employees. *If you have fewer than 3 employees paid from Federal IDEA funds, submit evidence for the personnel employed.*
- Staff weekly instructional schedule corresponding to the PARs
- Current professional educator’s license corresponding to the PARs
- Evidence of quarterly PAR reconciliation

2. Equipment

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<thead>
<tr>
<th>Requirements</th>
<th>Documentation</th>
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<tr>
<td>- Federal regulations require that PSUs have a written policy/procedure for equipment.</td>
<td>☐ Submit written policies/procedures for equipment which include:</td>
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<td>- The PSU must maintain records for equipment purchased with Federal IDEA funds and conduct a physical inventory at least every two years.</td>
<td>- ☐ Staff position(s) and procedures for maintaining records and inventory of equipment including computing devices</td>
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<td>- ☐ Staff position(s) and procedures for conducting the physical inventory</td>
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<td>- ☐ Disposition of equipment</td>
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<td>Computing devices were purchased from Federal IDEA funds. ☐ Yes ☐ No</td>
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Section 2 continued

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<tr>
<th>Equipment was purchased from Federal IDEA funds. ☐ Yes ☐ No</th>
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If NO to both questions, move to Section 3 – MOE. If YES to either, provide the following information.

☐ Evidence of equipment and computing devices purchased (paid invoices)
☐ Expenditure reports with object codes 411, 461, 462, 561, and 562.
☐ A copy of disposition document (if applicable).
☐ A copy of the physical inventory conducted within the last two (2) school years, including computing devices with the following criteria:
  - Date purchased, serial or other identifying number, description, vendor, title holder, cost, program report code (PRC) or other identifying funding source, % of federal participation, location, condition, and if applicable disposition date.

3. Maintenance of Fiscal Effort (MOE)

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<tr>
<td>• The PSU must not reduce the level of expenditures for the education of children with disabilities from state and/or local funds below the level of those expenditures for the preceding fiscal year without allowable justifications.</td>
<td>☐ Submit the following:</td>
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<td>☐ Maintenance of Effort (MOE) section of the IDEA Part B (611) Grant for 2019 – 20*</td>
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<td>☐ MOE calculation form for 2017-18 and 2018-19 submitted in the 2019-20 IDEA Part B (611) Grant *</td>
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<td>☐ State and local expenditure reports for 2017-18 (must match the calculation form and Table 3a of the grant) *</td>
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<tr>
<td></td>
<td>☐ State and local expenditure reports for 2018-19 (must match the calculation form and Table 3a of the grant) *</td>
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<td>Note: Identify entries used to determine state and local expenditures for students with disabilities. Identify (highlighting, circling, etc.) figures that coincide with figures on the MOE calculation form. Sort by PRCs 29, 32, 36, and 63 and circle others as applicable (i.e. 001, 007). Be sure to include all appropriate purpose codes (see MOE form for appropriate codes). The year to date totals on the expenditure reports must be the same as those on the MOE calculation form.</td>
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<td>☐ Justification form 300.204 and/or 300.205, if applicable, as determined by MOE calculation form.</td>
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<td>☐ Copy of the memo sent from the superintendent to NC EC Director explaining the MOE reduction (if applicable).</td>
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### 4. Proportionate Share – Traditional PSUs only

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| • The PSU must expend, on the provision of special education and related services for the parentally place private school children with disabilities enrolled in private schools located in the PSU, a proportionate share of the PSUs subgrant under 611. | ☐ Proportionate Share section of the IDEA Part b (611) approved grant for 2019-20. (Section II B. Non-Profit Parentally Placed Private School Children) *

☐ Process: written process for tracking expenditures of PRC 60 proportionate share funds

☐ Funding: PRC 60 expenditure reports with evidence of proportionate share expenditures

**Note:** *Identify (highlighting, circling, etc.) the entries on the expenditure reports used to determine expenditures.*

### 5. CEIS – if applicable

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| • The PSU must report annually the number of children receiving CEIS; and the number of children who received CEIS and subsequently received special education and related services during the preceding two-year period. | PRC 70 funds were used to provide services in 2018-19 ☐ Yes ☐ No

**If NO, move to Section 6 – Timely Submission of IDEA Grants & Funds.**

If yes, submit the following:

☐ IDEA Part B (611) CEIS Plan 2018-19 and 2019-20 *

☐ Process for selection of students participating in the CEIS project

☐ Evidence of a student tracking system (could utilize the tracking log provided in the 2019-20 IDEA grant) capturing all students receiving Coordinating Early Intervening Services in 2016-17, 2017-18, 2018-19 and designated those who received special education services in 2018-19

☐ PRC 70 expenditure reports for 2018-19
6. **Timely Submission of IDEA Grants & Funds — DO NOT SUBMIT—This information will be retrieved at DPI**

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| Grants and funds provided to an PSU under Part B of the IDEA must be submitted within the required submission window(s). | • Submitted completed End of Year Report(s) – Risk Pool (2018-19) by June 30, 2019  
• Submitted completed Combined Expenditure Report (end of year 2018-19) by July 1, 2019  
• Submitted 611 2019-2020 grant application by due date  
• Submitted PRC 60 budget for 2019-2020 by due date (at same time as grant)  
• Submitted PRC 70 budget for 2019-2020 by due date (if applicable)  
• Submitted 619 2019-2020 grant application by due date  
• Submitted PRC 49 budget for 2019-2020 by due date  
• Submitted MOE expenditures (2019-2020 grant) by September 30, 2019 |

**Please submit the completed and signed form with the required documentation electronically to IDEA.FiscalReviews@dpi.nc.gov**

EC Director/Coordinator Signature: ________________________________ Date: _____________________________

Finance Officer Signature: ________________________________ Date: _____________________________