

Individuals with Disabilities Education Act (IDEA)

Due October 15, 2018

Desk Review FY 2018-19

LEA/SOP/Charter School Name: _____ LEA Number: _____ Date Submitted: _____

LEA/SOP/Charter School 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 and returned with 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
<ul style="list-style-type: none"> • The LEA must ensure Time & Effort requirements are met for all personnel paid with Federal IDEA funds. • Federal regulations require that LEAs have a written policy/procedure for Time & Effort. 	<p><input type="checkbox"/> Submit written policies/ procedures for meeting Time & Effort requirements for personnel paid with Federal IDEA funds including:</p> <ul style="list-style-type: none"> • Description of the federal single and multiple cost objective requirement • 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 and Effort documentation and collecting and maintaining certifications <p>Personnel are paid from Federal IDEA funds? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If No, move to Section 2- Equipment</p>

<p><i>Section 1 continued</i></p>	<p><input type="checkbox"/> Time & Effort Documentation Time & Effort documentation includes Semi-Annual Certification(s) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, check and submit the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Semi-Annual Certifications and corresponding payroll record for the pay period of December 2017 for three (3) different employees. <i>If you have fewer than 3 employees paid from Federal IDEA funds submit evidence for the personnel employed.</i> <input type="checkbox"/> Staff weekly instructional schedule for 2017-18 <input type="checkbox"/> Current professional educator's license <p>Time & Effort documentation includes Personnel Activity Reports (PARs) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If Yes, check and submit the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> PARs and corresponding payroll record for the pay period of December 2017 for three (3) different employees. <i>Include the process for quarterly reconciliation. If you have fewer than 3 employees paid from Federal IDEA funds submit evidence for the personnel employed.</i> <input type="checkbox"/> Staff weekly instructional schedule for 2017-18 <input type="checkbox"/> Current professional educator's license <input type="checkbox"/> Evidence of quarterly PAR reconciliation
<p>2. Equipment</p> <ul style="list-style-type: none"> • The LEA must maintain records for equipment purchased with Federal IDEA funds and conduct a physical inventory at least every two years. • Federal regulations require that LEAs have a written policy/procedure for equipment. 	<p style="text-align: center;">Documentation</p> <p><input type="checkbox"/> Submit written policies/procedures for equipment which include:</p> <ul style="list-style-type: none"> • Staff position(s) and procedures for maintaining records and inventory of equipment including computing devices • Staff position(s) and procedures for conducting the physical inventory • Disposition of equipment <p>Equipment and/or computing devices were purchased from Federal IDEA funds <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If No, move to Section 3- MOE.</p>

<p><i>Section 2 continued</i></p>	<p><input type="checkbox"/> Evidence of equipment purchased (paid invoice and expenditure report)</p> <p><input type="checkbox"/> Evidence of computing devices purchased (paid invoice and expenditure report)</p> <p><input type="checkbox"/> A copy of a physical inventory conducted within the last 2 school years, including computing devices with the following criteria:</p> <p style="padding-left: 20px;">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.</p>
<p>3. Maintenance of Fiscal Effort (MOE)</p> <p>Requirement</p> <ul style="list-style-type: none"> The LEA 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 justification. 	<p style="text-align: center;">Documentation</p> <p>* Maintenance of Effort (MOE) section of the IDEA, Part B (611) Grant for 2017-18</p> <p>* MOE calculation form for 2016-17 and 2017-18 submitted in the 2018-19 IDEA Part B (611) Grant</p> <p><input type="checkbox"/> Submit the following:</p> <ul style="list-style-type: none"> State and local expenditure reports for 2016-17 (must match the calculation form and Table 3a of grant) State and local expenditure reports for 2017-18 (must match the calculation form and Table 3a of grant) <p>* Justification form 300.204 and/or 300.205, if applicable, as determined by MOE calculation form</p> <p>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 <u>all</u> 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.</p>
<p>4. Proportionate Share – Traditional LEAs only</p> <p>Requirement</p> <ul style="list-style-type: none"> The LEA must expend, on the provision of special education and related services for the parentally placed private school children with disabilities enrolled in private schools located in the LEA, a proportionate 	<p style="text-align: center;">Documentation</p> <p>* Proportionate Share section of the IDEA, Part B (611) approved grant for 2018-19. (Section II B. Non-Profit Parentally Placed Private School Children)</p> <p><input type="checkbox"/> Written process for tracking expenditures of PRC 60 proportionate share funds</p> <p><input type="checkbox"/> PRC 60 expenditure reports with evidence of tracking proportionate share</p>

	<p>Note: Identify (highlighting, circling, etc.) the entries on the expenditure reports used to determine expenditures.</p>
share of the LEAs sub grant under 611.	

5. CEIS – if applicable	Documentation
Requirement	Documentation
<ul style="list-style-type: none"> The LEA must report annually the number of children receiving CEIS; and the number of children who received CEIS and subsequently receive special education and related services during the preceding 2-year period. 	<p>PRC 70 funds were used to provide services in 2017-18 <input type="checkbox"/> Yes <input type="checkbox"/> No If No, move to Section 6- Timely Submission of IDEA Grants & Funds.</p> <p>-----</p> <p>if yes, submit the following:</p> <ul style="list-style-type: none"> * IDEA, Part B (611) CEIS Plan 2017-18 and 2018-19 <input type="checkbox"/> Evidence of a tracking system for students who received CEIS 2015-16, 2016-17, 2017-18 and who received special education services in 2017-18 <input type="checkbox"/> PRC 70 Expenditure reports for 2017-18
6. Timely Submission of IDEA Grants & Funds	Documentation
Requirement	Documentation
<ul style="list-style-type: none"> Requirement: Grants and funds provided to an LEA under Part B of the IDEA must be submitted within the required submission window(s). 	<ul style="list-style-type: none"> * Submitted completed End of Year Report(s) – Risk Pool (2017-18) by June 30, 2018 * Submitted completed Combined Expenditure Report (end of year 2017-18) by July 1, 2018 * Submitted 611 2018-19 grant application by due date * Submitted PRC 60 budget for 2018-2019 by due date * Submitted PRC 70 budget for 2018-2019 by due date (if applicable) * Submitted 619 2018-19 grant application by due date * Submitted PRC 49 budget for 2018-2019 by due date * Submitted MOE expenditures (2018-19 grant) by September 30, 2018

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

EC Director/Coordinator Signature: _____ Date: _____