**School Support and Accountability (SSA)**

**State Education Agency**

**Cross-Cutting Financial and Programmatic**

**Self-Assessment and On-site/Desk Review Protocol**

[School Support and Accountability Performance Review 2](#_Toc31708589)

[A. Allocations 3](#_Toc31708590)

[B. Local Applications and Plans 8](#_Toc31708591)

[C. Risk Assessment (External) 13](#_Toc31708592)

[D. Subrecipient Monitoring 15](#_Toc31708593)

[E. Supplement, Not Supplant (SNS) 18](#_Toc31708594)

[F. Maintenance of Effort (MOE) 21](#_Toc31708595)

[G. Comparability 25](#_Toc31708596)

[I. Equitable Services 27](#_Toc31708597)

[J. Data Quality 32](#_Toc31708598)

## School Support and Accountability Performance Review

The Office of Elementary and Secondary Education (OESE) established the performance review process to conduct oversight of and provide assistance to State educational agencies (SEAs) as they administer K-12 formula grant programs. The goals of the performance review process are to conduct a State-centered, performance-focused review of key programs through a single, streamlined process that results in improved and strengthened partnerships between the Department and States, and encourages States to develop and effectively implement integrated and coherent consolidated State plans. To accomplish these goals, the performance review process is organized by areas, which reflect the programmatic and fiscal requirements.

The performance review addresses a State’s grant administration and fiscal management processes and is based on information provided through the review process, and other relevant qualitative and quantitative data. The primary goal of this review is to ensure that implementation of the programs listed above is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

The Office of School Support and Accountability (SSA) Cross-cutting Financial and Programmatic Review may include:

* Title I, Part A of the ESEA, Improving Basic Programs Operated by Local Educational Agencies (LEAs)
* Title I, Part B of the ESEA, State Assessment Grants
* Title I, Part D of the ESEA, Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk
* Title II, Part A of the ESEA, Effective Instruction State Grants
* Title III, Part A of the ESEA, the State Formula Grant Program for English Language Acquisition and Language Enhancement
* Title IV, Part B of the ESEA, 21st Century Community Learning Centers
* Title V, Part B, Subpart 2 of the ESEA, Rural Low-Income Schools
* Title VII, Subtitle B of the McKinney-Vento Homeless Assistance Act

The OESE performance review is comprised of a self-assessment and an on-site or desk review. The self-assessment and on-site or desk review protocols are organized by domains and sections that reflect fiscal and some programmatic requirements of SSA programs. This SSA protocol addresses the administration of fiscal and programmatic components of all included programs concurrently. For each section there is a list of suggested participants, although because organizations may structure their program offices in different manners, participants may need to be adjusted accordingly.

### Allocations

ESEA

[§1003, §1003A, §1004(a)(1), §1124, §1124A, §1125, §1125A, §1126(b), §1201, §1202, §1203, §2101,§2102,, §3111, §3114, §3115, §5221(b)(3), §5222, §8201, §8203](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

EDGAR

[34 C.F.R. 76.50-51](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol1/xml/CFR-2011-title34-vol1-sec76-50.xml)

[34 C.F.R. 76.300](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol1/xml/CFR-2011-title34-vol1-sec76-300.xml)

[34 C.F.R. 76.789](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol1/xml/CFR-2011-title34-vol1-sec76-789.xml)

Uniform Guidance

[2 C.F.R. 200.331(a)](https://www.ecfr.gov/cgi-bin/retrieveECFR?n=se2.1.200_1331)

Description: The SEA shall ensure that the amount of program funds reserved for administration and other State activities does not exceed statutory limits for each program. SEAs are permitted to consolidate the administrative set-asides from several ESEA programs (Title I, Title IIA, Migrant Education Program, Negligent and Delinquent Youth Program, Rural and Low Income Schools Program, and the 21st Century Community Learning Centers Program) in order to administer them collectively. SEAs shall ensure that, when subawarding funds to LEAs or other subrecipients, it makes subawards in accordance with applicable statutory requirements (including requirements related to the process for subawarding funds and the amounts to be subawarded to individual subrecipients).

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Program Director for any Federal program included in this review, Program Attorney(s), Program Accountant(s)

Subtopics:

* SEA Allocations (Reservations and allocations to LEAs)
* Within-State Allocations
* Charter School LEAs and Other Non-Traditional Subrecipients
* SEA Consolidation
* SEA Budget Development Process
* SEA Oversight of LEA Consolidation
* Grant Award Notifications

#### Self-Assessment Questions

A1. Please complete the table.

| **Program** | **State Administration Reservation Amount** | **School Improvement Reservation Amount** | **Optional Direct Student Services Amount** | **State Activities Besides Administration Reservation Amount** | **Immigrant Children and Youth Reservation Amount** |
| --- | --- | --- | --- | --- | --- |
| Title I-A |  |  |  | Not applicable | Not applicable |
| Title I-D |  | Not applicable | Not applicable | Not applicable | Not applicable |
| Title II-A |  | Not applicable | Not applicable |  | Not applicable |
| Title III-A |  | Not applicable | Not applicable |  |  |
| Title IV-B |  | Not applicable | Not applicable |  | Not applicable |
| Title V-B (Subpart 2) |  | Not applicable | Not applicable | Not applicable | Not applicable |
| Title VII-B (of McKinney-Vento) | Not applicable | Not applicable | Not applicable |  | Not applicable |

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| Within-State Allocations | A2. Please describe the process for calculating subaward amounts for each of the included programs, including the process for obtaining and reviewing data used to calculate award amounts and determine eligibility. | *Enter brief response here* |  |
| Within-State Allocations | A3. When initial subaward calculations are completed, how does the SEA review calculations to verify that subaward amounts are correct and in compliance with each program’s requirements (including, for Title I, hold harmless requirements under each of the four Title I formulas)? | *Enter brief response here* |  |
| Charter School LEAs and Other Non-Traditional Subrecipients | A4. How does the SEA ensure that charter school LEAs and other non-traditional subrecipients receive the correct subaward amounts, including, for Title I, that they receive no less than their hold harmless amounts under each of the four Title I formulas? | *Enter brief response here* |  |
| Charter School LEAs and Other Non-Traditional Subrecipients | A5. For a newly opened or significantly expanded charter school LEA, how does the SEA calculate a Title I hold-harmless base that reflects the new or significantly expanded enrollment of the charter school LEA? | *Enter brief response here* |  |
| Charter School LEAs and Other Non-Traditional Subrecipients | A6. How does the SEA ensure that non-traditional subrecipients meet all required administrative conditions prior to receiving funds (e.g., requirement that consortia that receive Title III funds must have fiscal agents, etc.)? | *Enter brief response here* |  |
| SEA Consolidation | A7. Does the SEA consolidate its administrative reservations for some (or all) of the covered programs?  ***Suggested Documentation:***   * Documented procedures (or other descriptions) regarding use of consolidated administrative funds | *Choose an item.* |  |
| SEA Consolidation | A8. If yes, indicate which programs’ reservations are consolidated.  ***Suggested Documentation:***   * Sample journal entries showing consolidation of administrative funds (if applicable) | *Enter brief response here* |  |
| SEA Budget Development Process | A9. How does the SEA prepare budgets and plan for the use of administrative and State activities funds from the covered programs?  ***Suggested Documentation:***   * Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. | *Enter brief response here* |  |
| SEA Budget Development Process | A10. During the SEA’s budgeting process, how does the SEA ensure that proposed uses of State administrative and program funds, if applicable, are only for allowable activities?  ***Suggested Documentation:***   * Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. | *Enter brief response here* |  |
| SEA Budget Development Process | A11. Through the process of planning for SEA program activities, how does the SEA attempt to coordinate efforts and activities across programs featuring similar goals, objectives, or required activities?  ***Suggested Documentation:***   * Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. | *Enter brief response here* |  |
| SEA Oversight of LEA Consolidation | A12. Has the SEA created standards for determining when its LEAs can consolidate administrative funds? If so, what are those standards?  ***Suggested Documentation:***  Documented SEA standards for determining when LEAs can consolidate administrative funds. | *Enter brief response here* |  |
| Grant Award Notice | A13. Does the SEA’s subrecipient award notice for each of the covered programs include the following information (Note: Answers will be provided for each covered program):   * Subrecipient name * Subrecipient Unique Entity Identifier/DUNS number * Federal Award Identification Number (FAIN) * Federal award date (date award received by SEA from the Department) * Period of performance start and end date * Amount of Federal funds obligated through the award notice * Total amount of Federal funds obligated to the subrecipient by the SEA * Total amount of the Federal award committed to the subrecipient * Federal award project description * Notice that the award originated from the Department * Contact information for the awarding official * CFDA number and name * Indirect Cost Rate for the award   ***Suggested Documentation:***   * Sample subrecipient award notice for each covered program | *Enter brief response and/or provide supporting documentation* |  |
| SEA Oversight of LEA Consolidation | A14. How does the SEA ensure that LEAs correctly account for and use consolidated administrative funds (if applicable)? | *Enter brief response here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

#### On-site/Desk Review Questions

|  |  |
| --- | --- |
| **Subtopic** | **Question** |
| Calculating and Tracking Reservations | How does the SEA track the fund balances for its administrative and State activities reservations during the award period to ensure that it does not expend excess funds? |
| Calculating and Tracking Reservations | If the SEA consolidates its administrative reservations for the covered programs, what process does the SEA use to charge program funds for consolidated administrative expenditures and to track the balance of available consolidated administrative amounts during the award period? |
| Reservation Use | How does the SEA use its administrative reservation for each of the covered programs? What types of activities, services, etc. are being funded? |

### Local Applications and Plans

ESEA

[§§8305, 8306, 8452](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf), 8538

§§1112, [§1113,§2101,§2102, §3111, §3114, §3115, §8305](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

EDGAR

[34 C.F.R. 76.530](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol1/xml/CFR-2011-title34-vol1-sec76-530.xml)

Uniform Guidance

[2 C.F.R. 200.403-408](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1403)

[2 C.F.R. 200.420-475](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1420)

Description: An SEA and its subrecipients can only use program funds for allowable costs, as defined in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

To receive a subgrant under Title I, Part A; Title II, Part A; and Title III, Part A (as well as the other “covered programs” as defined in section 8101(11), which include Title I, Part A; Title I, Part C; Title I, Part D; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and Title V, Part B, Subpart 2), an LEA must have on file with the SEA a local program plan or application for each program or a consolidated local plan or application. An SEA shall ensure that all LEAs engage in timely and meaningful consultation with required stakeholders regarding LEA plans. Certain LEAs must also consult with appropriate officials from Indian tribes or tribal organizations approved by the tribes located in the area served by the LEA.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Program Director for any Federal program included in this review, Program Attorney(s), Program Accountant(s)

Subtopics:

* Local Plans
* Consolidated Plans
* SEA Review of LEA Program Budgets
* SEA Support for Development of LEA Program Budgets/Plans
* Consultation and Coordination for LEA Plans and Applications
* Stakeholder Consultation for Indian Tribes and Tribal Organizations

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| Local Plans | B1. What is the SEA’s process and timeline for receiving, reviewing and approving LEA plans for receiving funds under the covered programs? | *Enter brief response here* |  |
| Local Plans | B2. If the SEA uses a consolidated application process for any of the covered programs, which of the covered programs must LEAs include in a consolidated plan?  ***Suggested Documentation:***   * Sample or template consolidated local plan or application that clearly shows which descriptions, information, assurances, and other materials are required to be included in a consolidated local plan or application | *Check all that apply:*  Title I, Part A  Title I, Part C  Title I, Part D  Title II, Part A  Title III, Part A  Title IV, Part A  Title IV, Part B  Title V, Part B, Subpart 2 |  |
| Local Plans | B3. Describe how the SEA notifies all eligible entities (traditional LEAs, charter school LEAs, etc.) of the process for submitting a consolidated application or plan.  ***Suggested Documentation:***   * Guidance to subrecipients on applications process | *Enter brief response here* |  |
| Local Plans | B4. Has the SEA approved an LEA plan or if applicable, a rural consolidated local plan or application, for all covered programs for each LEA that is receiving funds under one or more of the covered programs?  ***Suggested Documentation:***   * Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. | *Choose an item.* |  |
| Consolidated Plans | B5. Did the SEA collaborate with LEAs in the State in establishing procedures for the submission of consolidated applications and plans? | *Choose an item.* |  |
| Consolidated Plans | B6. If the Governor requested an LEA’s plan, how did the SEA make such consolidated local plan or application available to the Governor? | *Enter brief response here* |  |
| Consolidated Plans | B7. Did the SEA collect from each LEA a set of assurances that includes all of the general assurances in section 8306 and any program-specific assurances that the SEA determined were necessary? (Note: This requirement applies to all LEAs, regardless of whether they use an LEA consolidated plan or LEA individual program plans.)  ***Suggested Documentation:***   * Sample LEA assurances file | *Choose an item.* |  |
| SEA Review of LEA Program Budgets | B8. Describe the process used to review LEA budgets, including within-district Title I allocations, during the application review process for each of the covered programs. Does that process entail the review of both district-level and school-level uses of funds?  ***Suggested Documentation:***   * Documented procedures for reviewing subrecipient budgets as part of subrecipient application review process, including criteria staff use to evaluate proposed costs and activities | *Enter brief response here* |  |
| SEA Review of LEA Program Budgets | B9. How does the SEA ensure that LEA proposed uses of funds are only for allowable activities and allowable expenditures? | *Enter brief response here* |  |
| SEA Review of LEA Program Budgets | B10. What is the SEA’s process to review and approve amendments to LEA plans and applications?  ***Suggested Documentation:***   * SEA’s process for LEA amendments | *Enter brief response here* |  |
| SEA Support for Development of LEA Program Budgets/Plans | B11. How does the SEA provide support to subrecipients regarding budgeting for and using program funds?  ***Suggested Documentation:***   * Sample guidance or other communications with LEAs or other subrecipients regarding how program funds are to be used (including any cost allowability requirements) | *Enter brief response here* |  |
| Consultation and Coordination for LEA Plans and Applications | B12. How does the SEA ensure that each LEA consulted with all required stakeholders in the development of its local plan(s) or application(s) consistent with the requirements for each covered program? | *Enter brief response here* |  |
| Consultation and Coordination for LEA Plans and Applications | B13. How does the SEA ensure that each LEA receiving Title I, Part A subgrant A met the requirement to coordinate with other Federal programs in the development of its local plan(s) or application(s)? | *Enter brief response here* |  |
| Stakeholder Consultation for Indian Tribes and Tribal Organizations | B14. If applicable, how does the SEA ensure that each affected LEAs consulted with appropriate officials from Indian tribes or tribal organizations approved by the tribes located in the area served by the LEA prior to the affected LEA’s submission of a consolidated or individual Title I, Part A, Title II, Part A, and Title III, Part A local plan? An “affected LEA” is an LEA with an enrollment of American Indian or Alaska Native students that is not less than 50 percent of the LEA’s total enrollment, or that received a grant in the previous fiscal year under subpart 1 of part A of title VI (Indian Education formula grant) that exceeded $40,000.  ***Suggested Documentation:***   * Information from at least one LEA regarding how it demonstrated in its application that it met the consultation requirement (e.g., meeting agendas and materials, and feedback from stakeholders) | *Enter brief response here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

#### On-site/Desk Review Questions

|  |  |
| --- | --- |
| **Subtopic** | **Question** |
| Program plan Submission | If the SEA does not use a consolidated local plan, describe how the SEA collects subrecipient plans from eligible entities for each covered program. |

### Risk Assessment (External)

Uniform Guidance

[2 C.F.R. 200.331(b)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1331)

Description: In order to determine the appropriate method and level of subrecipient monitoring, an SEA shall evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Chief Financial Officer (or CFO representative), Program Directors for any Federal program included in the review, Program Attorney(s)

Subtopics:

* Subrecipient Risk Assessment Process
* Use of Subrecipient Risk Assessments

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| Subrecipient Risk Assessment Process | C1. Does the SEA have a documented process to assess subrecipient risk for each Federal program included in the review?  ***Suggested Documentation:***   * Documented risk assessment policies and procedures * Sample risk assessment frameworks, tools, etc. | *Choose an item.* |  |
| Subrecipient Risk Assessment Process | C2. How often does the SEA evaluate each subrecipient’s risk? | *Enter brief response here* |  |
| Subrecipient Risk Assessment Process | C3. When does the SEA typically perform risk assessments? | *Enter brief response here* |  |
| Subrecipient Risk Assessment Process | C4. Are all subrecipients included in the risk assessment performed by the SEA? | *Choose an item.* |  |
| Subrecipient Risk Assessment Process | C5. What risk indicators are included in the SEA’s subrecipient risk assessment? | *Enter brief response here* |  |
| Use of Subrecipient Risk Assessments | C6. Does the SEA utilize the results of its risk assessment(s) to select subrecipients for monitoring? | *Choose an item.* |  |
| Use of Subrecipient Risk Assessments | C7. How does the SEA utilize its risk assessment for any monitoring decisions beyond the selection of subrecipients to be monitored, such as the type of monitoring review received by a subrecipient (on-site, desk, etc.) or for targeting topics to be covered during the reviews? | *Enter brief response here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

### Subrecipient Monitoring

Uniform Guidance

[2 C.F.R. 200.331(d)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1331)

Description: An SEA shall monitor LEAs and any other entities, including external providers, receiving federal funds from programs to ensure that all applicable fiscal and programmatic performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Program Directors for any Federal program included in this review, Program Attorney(s)

Subtopics:

* Monitoring Activities
* Post-Monitoring Process
* Project Evaluation

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEAResponse** | **Submitted Documentation File Name[s]** |
| Monitoring Activities | D1. What types of monitoring activities does the SEA engage in to ensure that subrecipients are accomplishing performance goals and that program funds are used only for authorized purposes and in compliance with all applicable Federal statutes, regulations, and the terms and conditions of Federal awards?  ***Suggested Documentation:***   * Subrecipient monitoring handbooks, SOPs, etc. for covered programs * Subrecipient monitoring schedules or monitoring plans for covered programs | *Enter brief response here* |  |
| Monitoring Activities | D2. Does the SEA’s monitoring process use protocols for the review of subrecipient compliance with financial and programmatic requirements?  ***Suggested Documentation:***   * Sample subrecipient monitoring protocols for each covered program (or a multi-program monitoring protocol if applicable), including suggested evidence or documentation from subrecipients * Subrecipient monitoring report for LEA from most recent visit with a monitoring finding | *Choose an item.* |  |
| Monitoring Activities | D3. Is the SEA’s subrecipient monitoring process consolidated across the covered programs or program-specific? | *Choose an item.* |  |
| Post-Monitoring Process | D4. How does the SEA communicate monitoring results to subrecipients?  ***Suggested Documentation:***   * Sample subrecipient monitoring report | *Enter brief response here* |  |
| Post-Monitoring Process | D5. Describe the process the SEA uses to ensure that subrecipients address and resolve issues identified during subrecipient monitoring (i.e., monitoring follow-up).  ***Suggested Documentation:***   * Documentation of process for resolving any monitoring corrective actions * Sample of communications with an LEA regarding monitoring follow-up and evidence of implementation of corrective action (if available) | *Enter brief response here* |  |
| Project Evaluation | D6. Does the SEA evaluate if expected outcomes were achieved as a result of LEA spending and activities for each of the covered programs?  ***Suggested Documentation:***   * Sample program/project evaluations | *Choose an item.* |  |
| Project Evaluation | D7. If so, describe the evaluation process. | *Enter brief response here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked. |  |  |

#### On-site/Desk Review Questions

|  |  |
| --- | --- |
| **Subtopic** | **Question** |
| Post-Monitoring Process | How does the SEA identify and address any issues that repeatedly arise during subrecipient monitoring visits (both for the same subrecipients and across subrecipients)? |

### Supplement, Not Supplant (SNS)

ESEA

[§1114(a)(2)(B), §1118(b), §2301, §3115(g)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

Title I Regulations

[34 C.F.R. 200.7](https://www.ecfr.gov/cgi-bin/text-idx?SID=0bd0dea5496dd96488f8bd12ccc4ed87&mc=true&node=pt34.1.200&rgn=div5%20-%20se34.1.200_173#se34.1.200_179)9

Description: The SEA and its subgrantees must ensure that funds from the Title I, Part A, Title II, Part A and Title III, Part A programs are used to supplement not supplant State and local funds (as well as ensuring Title III, Part A funds supplement and don’t supplant other Federal funds).

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Title I, Title II, and Title III Program Directors, Program Attorney(s), Program Accountant(s)

Subtopics:

* Title I Supplement Not Supplant Requirements
* Title II Supplement Not Supplant Requirements
* Title III Supplement Not Supplant Requirements
* LEA Corrective Actions

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | ***SEA Response*** | **Submitted Documentation File Name[s]** |
| Title I Supplement Not Supplant Requirements | E1. Describe the process (or processes) the SEA uses to ensure that the method each LEA uses to allocate State and local funds results in each school receiving Title I, Part A funds receiving all of the State and local funds it would otherwise receive if it were not receiving assistance under Title I, Part A.  ***Suggested Documentation:***   * Documented procedures for evaluating LEA compliance with Title I supplement not supplant requirements * Sample LEA Title I allocation methodology | *Enter brief response here* |  |
| Title I Supplement Not Supplant Requirements | E2. How often does the SEA review the LEA methodologies used to demonstrate compliance with Title I supplement not supplant requirements? | *Enter brief response here* |  |
| Title II Supplement Not Supplant Requirements | E3. How does the SEA ensure compliance with the requirement that expenditures supplement State and local funds that would otherwise be used for activities authorized under Title II?  ***Suggested Documentation:***   * Documented procedures for evaluating LEA compliance with Title II supplement not supplant requirements * Guidance and/or technical support has the SEA provided to LEAs and schools regarding supplement not supplant requirements | *Enter brief response here* |  |
| Title III Supplement Not Supplant Requirements | E4. How does the SEA ensure compliance with the Title III, Part A requirement that expenditures supplement the level of Federal, State, and local funds that, would otherwise be expended for programs for English learners and immigrant children and youth?  ***Suggested Documentation:***   * Documented procedures for evaluating LEA compliance with Title III supplement not supplant requirements * Guidance and/or technical support has the SEA provided to LEAs and schools regarding supplement not supplant requirements | *Enter brief response here* |  |
| LEA Corrective Actions | E5. Where the SEA learns, whether through an audit, monitoring or other evaluation process, that an LEA has failed to comply with supplanting requirements (be it in Titles I, II, or III), what steps does the SEA take or require the LEA to take to correct non-compliance?  ***Suggested Documentation:***   * Sample documentation of corrections made to an LEA’s program budget/allocation because of supplanting violations (if available) | *Enter brief response here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

### Maintenance of Effort (MOE)

ESEA

[§1118(a)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

[§8521](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

ESEA Regulations

[34 C.F.R. 299.5](https://www.ecfr.gov/cgi-bin/text-idx?SID=850e6a0e9ddb6acdc1f339da596b1447&mc=true&node=se34.1.299_15&rgn=div8)

Description: An LEA may receive Federal funds under the ESEA only if the combined fiscal effort per student or the aggregate expenditures of State and local funds with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or aggregate expenditures for the second preceding fiscal year. An SEA must reduce an LEA’s allocation if the LEA fails to maintain effort in a given fiscal year and also failed to maintain effort in one or more of the five immediately preceding fiscal years.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Program Directors for all Federal programs covered in this review, Program Attorney(s), Program Accountant(s)

Subtopics:

* MOE Calculation/Review Process
* MOE Guidance and Waiver Support

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| MOE Calculation/Review Process | F1. Does the SEA or LEA perform MOE calculations?  ***Suggested Documentation:***   * Procedures for determining Maintenance of Effort (MOE) including funds to be included and excluded from MOE calculations | *Choose an item.* |  |
| MOE Calculation/Review Process | F2. How many LEAs missed MOE in the prior three years? | *Insert number* |  |
| MOE Calculation/Review Process | F3. How many LEAs requested and received a waiver in the prior three years? | *Insert number* |  |
| MOE Calculation/Review Process | F4.  **If the SEA calculates MOE:**  Please describe the process that the SEA uses to calculate LEA MOE and determine whether LEAs are in compliance with MOE requirements, including the processes to collect LEA expenditure data, code categories of expenditures, perform calculations, and evaluate compliance.  **If the LEA calculates MOE**:  Please describe the process that the SEA uses to collect and review LEA MOE calculations, including any procedures used to verify and validate the accuracy of LEA MOE calculations.  ***Suggested Documentation:***  If SEA completes MOE calculations:   * Sample MOE report comparing subrecipient fiscal effort of first preceding year with second preceding year   If LEAs (and other subrecipients) complete MOE calculations:   * Sample LEA MOE calculation and supporting documentation * SEA guidance to LEAs on procedures for calculating MOE | *Enter brief response here or provide supporting documentation* |  |
| MOE Guidance and Waiver Support | F5. What additional guidance and/or technical assistance does the SEA provide to LEAs regarding compliance with MOE requirements (including MOE calculations if the LEAs perform the MOE calculations)? | *Enter a brief response* |  |
| MOE Calculation/Review Process | F6. In the last five years, what process has the SEA used to notify and assist LEAs that have failed to meet MOE in a given fiscal year, including support for requesting a waiver from the Department?  ***Suggested Documentation:***   * For each LEA that did not maintain effort for the past three years, the SEA calculations to determine how much the LEA’s allocation for each covered program is reduced. * Documentation of statewide MOE failure (by LEA) for the 5 immediately preceding fiscal years. | *Enter a brief response* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

### Comparability

ESEA

[§1118(c)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

Description: An SEA may only award Title I funds to an LEA if State and local funds will be used in schools served by Federal programs to provide services that, on the whole, are at least comparable to services in schools that are not receiving Title I funds.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Title I Program Director, Program Attorney(s), Program Accountant(s)

Subtopics:

* SEA Comparability Determination
* SEA Review Process for LEA Comparability

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| SEA Comparability Determination | G1. How many LEAs within the State meet the conditions for required annual determination of comparability?  ***Suggested Documentation:***   * Sample LEA comparability reports comparing Title I schools to non-Title I schools | *Enter brief response here* |  |
| SEA Comparability Determination | G2. Does the SEA require LEAs to submit written procedures for determining comparability?  ***Suggested Documentation:***   * Guidance to LEAs regarding comparability requirements (if available) | *Choose an item.* |  |
| SEA Comparability Determination | G3. Describe the process that LEAs use to demonstrate compliance with comparability requirements to the SEA and how the SEA reviews this, including the use of any standard reports or forms and the timeline and frequency of LEA reporting on comparability and other support provide by the SEA.  ***Suggested Documentation:***   * Evidence that SEA is monitoring comparability for all qualifying LEAs at least once every two years * Guidance documents or evidence of technical assistance to LEAs regarding comparability requirements | *Enter brief response here* |  |
| SEA Review Process for LEA Comparability | G4. How does the SEA ensure that LEAs that have failed to demonstrate comparability take sufficient corrective action to address the issue?  ***Suggested Documentation:***   * Evidence of SEA monitoring follow-up to LEAs out of compliance | *Enter brief response here* |  |
| SEA Comparability Determination | G5. How many LEAs within the State failed to meet comparability requirements in the most recent school year? | *Enter number here* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

### 

### Equitable Services

ESEA

[§1117](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

[§8501](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

ESEA Regulations

[34 C.F.R. 299.6](https://www.ecfr.gov/cgi-bin/text-idx?SID=850e6a0e9ddb6acdc1f339da596b1447&mc=true&node=se34.1.299_16&rgn=div8)

[34 C.F.R. 299.9](https://www.ecfr.gov/cgi-bin/text-idx?SID=850e6a0e9ddb6acdc1f339da596b1447&mc=true&node=se34.1.299_19&rgn=div8)

Title I Regulations

[34 C.F.R. 200.62-67](http://www.ecfr.gov/cgi-bin/text-idx?SID=0bd0dea5496dd96488f8bd12ccc4ed87&mc=true&node=pt34.1.200&rgn=div5#se34.1.200_162)

EDGAR

[34 C.F.R. 76.661](https://www.gpo.gov/fdsys/pkg/CFR-2011-title34-vol1/xml/CFR-2011-title34-vol1-sec76-661.xml)

Description: An SEA shall ensure that LEAs use Federal funds to provide benefits to eligible children enrolled in private schools and to ensure that teachers and families of participating private school children participate on an equitable basis.

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended Participants: Title I, Title II, Title III Director, Program Attorney(s), Program Accountant(s), Equitable Services Ombudsman

Subtopics:

* State-Level Equitable Services
* SEA Equitable Services Oversight
* Equitable Services Guidance and Support
* Direct State Services

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| State-Level Equitable Services | H1. Does the SEA provide Title II, Part A equitable services with program funds that remain at the SEA for State-level activities? The response should include, but not be limited to, information about how the SEA conducts timely and meaningful consultation for the provision of State-level equitable services.  ***Suggested Documentation:***   * Sample communications with private schools or private school organizations about consultation for meeting State-level equitable services requirements. * Sample journal entries or other documentation showing provision of State-level equitable services with Title II, Part A State-level funds. | *Enter brief response here* |  |
| SEA Equitable Services Oversight | H2. How does the SEA ensure that its LEAs engage in timely and meaningful consultation with private school officials?  ***Suggested Documentation:***   * Guidance provided to LEAs regarding provision of equitable services * Samples of any reviews conducted regarding equitable services * Guidance or sample communications with private schools or private school organizations around the provision of equitable services | *Enter brief response here* |  |
| SEA Equitable Services Oversight | H3. Does the SEA have an ombudsman? | *Choose an item.* |  |
| SEA Oversight of Equitable Services | H4. Describe the role and activities of the SEA’s equitable services ombudsman. | *Enter brief response here* |  |
| SEA Oversight of Equitable Services | H5. How does the SEA provide notice in a timely manner to appropriate private school officials in the State of the allocation of funds for educational services and other benefits under each ESEA program that an LEA has determined are available for eligible private school children, teachers and other educational personnel, and families?  ***Suggested Documentation:***   * Samples of communication of allocations for the current school year | *Enter brief response here* |  |
| SEA Oversight of Equitable Services | H6. What process (or processes) does the SEA use to ensure that LEAs are providing equitable services to eligible students attending private schools in accordance with applicable requirements (including use only for allowable activities and that program funds are only used to benefit eligible students rather than the private school as a whole)? | *Enter brief response here* |  |
| SEA Oversight of Equitable Services | H7. How does the SEA ensure that LEAs are properly monitoring the distribution and use of equipment and supplies purchased for the purposes of providing equitable services to eligible private school students? | *Enter brief response here* |  |
| SEA Oversight of Equitable Services | H8. What information does an LEA provide to the SEA during the subrecipient application process regarding its plans for providing equitable services using funds from the covered programs? | *Enter brief response here* |  |
| Equitable Services Guidance and Support | H9. How does the SEA provide guidance or technical assistance to LEAs regarding the provision of equitable services to eligible children attending private schools? If so, what types of guidance and assistance are provided?  ***Suggested Documentation:***   * Guidance or sample technical assistance documents | *Enter brief response here* |  |
| Equitable Services Guidance and Support | H10. Does the SEA provide guidance to private schools officials to enable them to better understand the requirements and process for equitable services and to facilitate the process of consultation with LEAs?  ***Suggested Documentation:***   * Guidance or sample technical assistance documents | *Enter brief response here* |  |
| Direct State Services | H11. Does the SEA have a process to provide equitable services directly or through contracts with public or private agencies, organizations, or institutions, if appropriate private school officials have —   * Requested that the SEA provide such services directly; and * Demonstrated that an LEA has not met applicable equitable services requirements in accordance with the procedures for making such a request, as prescribed by the SEA?   ***Suggested Documentation:***   * Guidance or sample communications with private schools or private school organizations around the direct SEA provision of equitable services | *Choose an item.* |  |
| Direct State Services | H12. If the SEA is currently providing equitable services directly or through contracts with public or private agencies, organizations, or institutions, what types of services is it providing? | *Enter brief response* |  |
| Additional Documentation | ***Suggested Documentation:***   * Other documentation that would serve as evidence for the questions asked |  |  |

#### On-site/Desk Review Questions

|  |  |  |
| --- | --- | --- |
| **Subtopic** | **Question** | **SEA Response** |
| SEA Oversight of Equitable Services | Describe the types of information an LEA must provide to the SEA during the subrecipient application process regarding its plans for providing equitable services using funds from the covered programs. |  |
| SEA Oversight of Equitable Services | What process does the SEA use to receive feedback from private schools regarding the quality and accessibility of equitable services provided under the covered programs? |  |

### Data Quality

ESEA

[§1111(h)(5)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

[§8101(23) and (25)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

[§8303](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

[§8304(a)(6)(A)](https://legcounsel.house.gov/Comps/Elementary%20And%20Secondary%20Education%20Act%20Of%201965.pdf)

EDGAR

[34 CFR 76.720](https://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&sid=22effb892fd5967d361c853a8d9f1c41&rgn=div5&view=text&node=34:1.1.1.1.23&idno=34" \l "se34.1.76_1720)

[34 CFR 76.770](https://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&sid=22effb892fd5967d361c853a8d9f1c41&rgn=div5&view=text&node=34:1.1.1.1.23&idno=34#se34.1.76_1770)

Government Accountability Office’s “Standards for Internal Control in the Federal Government” ([GAO Green Book](http://www.gao.gov/products/gao-14-704G))

Uniform Guidance

[2 CFR 200.303](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML" \l "se2.1.200_1303)

[2 CFR 200.328(b)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1328)

OMB Circular A–133 Compliance Supplement: [Department of Education Cross-cutting Section](https://www.whitehouse.gov/omb/management/office-federal-financial-management/)

Final Audit Report: ED-OIG/[A06O0001](http://www2.ed.gov/about/offices/list/oig/auditreports/fy2016/a06o0001.pdf)

Description: An SEA is required to have appropriate procedures in place to ensure that the data reported to the public and the U.S. Department of Education are high quality (*i.e.*, timely, complete, accurate, valid, and reliable).

Instructions: Please respond to each self-assessment question. For items requesting a brief response, please provide a narrative answer or submit responsive documentation and indicate in the response (a) the document(s) that are responsive to each question and (b) the specific page or pages of the relevant documents that address each question. Please include each document file name in the “Submitted Documentation File Name[s]” column. In some cases, the same document may be responsive to multiple questions. In that case, you can submit the documentation once and refer to it in multiple questions (including page numbers for each section, as relevant). Based on U.S. Department of Education (Department) review of SEA responses, Department staff will determine appropriate on-site follow up questions.

Recommended SEA Participants: Chief Information Officer/Director of Information Management (or designated representative), Assessment Director, EDFacts Coordinator, Program Directors for Federal programs covered in this review.

Subtopics:

* Technical Assistance
* Internal Controls for Data and Review Process
* U.S. Department of Education Feedback Process

#### Self-Assessment Questions

|  |  |  |  |
| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **SEA Response** | **Submitted Documentation File Name[s]** |
| Technical Assistance | J1. Describe the SEA’s process(es) to share information with LEAs regarding reporting requirements (e.g., timelines, data elements, definitions, etc.).  ***Suggested Documentation:***   * Guidance/instructions provided to LEAs listing reporting requirements and timelines (e.g. FAQs, statewide communication to LEAs, official calendar for reporting, training materials) * SEA data dictionary that defines each of the required data elements | *Enter a brief response* |  |
| Internal Controls for Data and Review Process | J2. Describe the SEA’s data review process to ensure the data reported are of high quality (i.e., timely, complete, accurate).  ***Suggested Documentation:***   * SEA business rules for identifying systemic or systematic data quality issues (e.g., checks in place in the data system that raise errors to the SEA or LEAs, and checks that roll up data and compare counts and rates at various levels). * SEA SOPs or related documents for reviewing data submitted by LEAs and schools * State documents listing steps and deadlines for data reporting requirements, by required data element (e.g., internal data reporting calendars that are aligned to Federal reporting timelines for each of the files in EDFacts) * Sample LEA management certification form or certification language | *Enter a brief response* |  |
| Internal Controls for Data and Review Process | J3. During the data review process, how does the SEA provide support to LEAs to resolve data quality issues that it identifies through its data quality process?  ***Suggested Documentation:***   * State documents listing steps and deadlines for data reporting requirements, by required data element (e.g., internal data reporting calendars that are aligned to Federal reporting timelines for each of the files in EDFacts. | *Enter a brief response* |  |
| Internal Controls for Data and Review Process | J4. How does the SEA monitor LEAs to ensure they have processes in place that result in accurate and complete LEA and school level data (e.g., periodic monitoring, review of LEA business rules, audits of submitted data)?  ***Suggested Documentation:***   * State documents listing steps and deadlines for data reporting requirements, by required data element (e.g., internal data reporting calendars that are aligned to Federal reporting timelines for each of the files in EDFacts) * SEA SOPs or related documents for reviewing data submitted by LEAs and schools * Sample LEA management certification form or certification language |  |  |
| U.S. Department of Education Feedback Process | J5. What process does the SEA use to address data quality feedback received from the U.S. Department of Education on its data submissions? For example, there are at least two opportunities for the SEA to respond to data notes from ED and to resubmit data. What does the SEA do to ensure the data reported are accurate? | *Enter a brief response* |  |
| Additional Documentation | ***Suggested Documentation:***  Other documentation that would serve as evidence for the questions asked |  |  |

#### On-site/Desk Review Questions

|  |  |
| --- | --- |
| **Subtopic** | **Question** |
| Internal Controls for Data and Review Process | In the most recent two years, if the SEA has not submitted files on time or has submitted incomplete files, describe the steps the SEA has taken to submit timely and complete data. |
| Internal Controls for Data and Review Process | Using adjusted cohort graduation rates as an example, describe how the SEA uses the business rules, LEA certification process, and other internal controls to ensure that the data reported are of high-quality. |