# Office of State Support (OSS)
# State Educational Agency
# Fiscal Self-Assessment and On-site/Desk Review Protocol

# Office of State Support (OSS) Performance Review

The Office of State Support (OSS) is committed to supporting States as they implement Federal grant programs. Part of this commitment includes a performance review process designed to not only address the OSS's responsibilities for fiscal and programmatic oversight, but to also identify areas in which States need assistance and support to meet their goals and obligations.

The goals of the OSS performance review process are to conduct a State-centered, performance-focused review of all OSS programs (Title I, Part A (Title I); Title II, Part A (Title II); Title III, Part A (Title III); School Improvement Grants (last allocated for FY 2016) (SIG), 1003(a); 1003A; and State Assessment Grant programs) through a single, streamlined process that results in improved and strengthened partnerships between the United States Department of Education (the Department) and States and encourages States to develop and effectively implement integrated and coherent consolidated State plans. To accomplish these goals, the OSS performance review process is organized by areas, which reflect the programmatic and fiscal requirements and priorities of OSS programs.

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 No Child Left Behind Act (NCLB), where applicable, and the Every Student Succeeds Act (ESSA).

The OSS 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 OSS programs (Title I, Part A; Title II, Part A; Title III, Part A; School Improvement Grants, 1003(a); 1003A; and State Assessment Grants). The OSS performance review addresses the administration of fiscal and programmatic components of all six programs concurrently, covering two domains: (1) Financial Management and Cross-cutting Requirements and (2) Program-specific Fiscal Requirements. Under each domain there are a number of sections, which are outlined below (A-U). 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.

For each section, please respond to questions aligned with the section description. The type of questions will vary slightly by section, but generally responses should describe how the State Educational Agency (SEA) is addressing fiscal and cross-program requirements. Some questions are intended to provide context for the review of other responses and supporting documentation. In subsequent on-site or desk reviews, the SEA will be asked to verify previously submitted information to ensure accuracy as well as to update documentation and evidence, as appropriate.

*Instructions*:

- For each section in this review, please respond to every question. Answers should be entered in the appropriate text box provided. If your answer is contained in an attached document, please clearly reference the applicable document, providing the page number and other details, as needed.

- Documentation submitted should follow a common naming convention aligned to the subtopic and section designation. Filenames must include the State initials, sub-section letter and number, and document name (e.g. AK.O1.SY16-17_TitleI_Allocations). After your document is uploaded, please include the filename when prompted for "Title". At that time, if needed, you may, at your discretion, include a brief, explanatory comment.

- For web-based documents, please consolidate links to the applicable web sites, with a brief description or explanation, into a document and upload the document into the online survey system with an appropriate filename.

- Following the completion of the fiscal review and supporting document sections, please complete the self-evaluation section. The self-evaluation section collects the SEA's rating of performance and progress on grant administration of applicable federal programs. For each of the fiscal review sections respondents will assign a rating of Commendation (high quality), Met Requirements (satisfactory quality), Met Requirements with Recommendation (meet requirements, but with quality concerns), or Action Required (significant quality concerns requiring timely corrective action). The SEA should use information provided in the fiscal review sections to inform each section rating. As part of the fiscal review process the OSS will also rate the SEA's performance and progress on grant administration, by section, and include the rating in a final report.

- **Please complete all sections before you submit your survey!**

# Financial Management and Cross-Cutting Requirement Domain

## A. Accounting Systems and Fiscal Controls

EDGAR
[34 C.F.R. 76.702](#)

Uniform Guidance
[2 C.F.R. 200.302](#)

Description: An SEA and its subgrantees must use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds. In general, an SEA must expend and account for Federal funds in accordance with State laws and procedures for expending and accounting for State funds. In addition, State and LEA accounting systems must satisfy Federal requirements regarding the ability to track the use of funds and permit the disclosure of financial results. SEAs and LEAs also must have written procedures for determining cost allowability and must maintain effective control over all funds.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and School Improvement Grant (SIG)/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:
- SEA Accounting System Overview
- Allowable Costs
- Accounts Management
- Accounts Monitoring

## *Self-Assessment Questions*

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Accounting System Overview | Does the SEA have standardized, documented procedures for accounting for Federal funds? | *Yes/No (Circle One)* | A1: Accounting system manuals or other written description of accounting system and process |
| SEA Accounting System Overview | Are these the same procedures as those used for State funds? | *Yes/No (Circle One)* | |

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|---|---|---|---|
| SEA Accounting System Overview | Does the SEA's accounting system allow for the identification of award amounts, authorizations, obligations/encumbrances, subaward amounts, and unobligated balances for each Federal award? | *Yes/No (Circle One)* | A2: Sample accounting journal entry that includes transactions with program funds (with explanations of any coding) |
| Allowable Costs | Does the SEA maintain written procedures for determining cost allowability? | *Yes/No (Circle One)* | A3: Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls) |
| Allowable Costs | If so, do these procedures include details pertaining to the full scope of the factors for allowability as outlined in the Federal cost principles? | *Yes/No (Circle One)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | A4: Guidance to LEAs regarding the allowability of costs paid for using Federal funds<br><br>A5: Other documentation that would serve as evidence for the questions asked. |

## On-Site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| Allowable Costs | **A1.** How does the SEA ensure that it (the SEA) only uses Federal funds for allowable costs? | |
| Allowable Costs | **A2.** How does the SEA ensure that subrecipients only use Federal funds for allowable costs? Does the SEA's process (or processes) include verification that the subrecipient has written procedures for determining the allowability of costs and that such procedures are followed for all program activities? | |
| Allowable Costs | **A3.** How does the SEA ensure that subrecipients are aware of requirements related to the management of Federal funds, including the Federal Cost Principles and considerations for cost allowability? | |
| Accounts Management | **A4.** How does the SEA protect against unauthorized obligations of Federal funds? Does the SEA limit access to its accounting system, segregate duties within its system, or utilize other controls? | |

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|---|---|---|
| Accounts Management | **A5.** Does the SEA's accounting system include controls to prevent inappropriate charges to grant programs, including potential over-obligations of program funds or duplicate payments? | |
| Accounts Monitoring | **A6.** Does the SEA have a process to periodically review its accounts to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded? If so, describe the SEA's process for monitoring accounts and performing periodic reconciliations. | |
| Accounts Monitoring | **A7.** Does the SEA have a process to review program balances and compare expended amounts to budgeted amounts? If so, please describe that process, including the frequency of such comparisons and how the SEA utilizes the spending data obtained through such a process. | |

## B. Cash Management and Payment Systems

Uniform Guidance
2 C.F.R. 200.302(b)(6)
2 C.F.R. 200.305

Description: An SEA and its LEAs must have written procedures for payment systems. An SEA and its LEAs are generally required to minimize the time elapsing between transfer of funds from the U.S. Treasury (or the SEA) and disbursement. Interest earned amounts up to $500 per year may be retained by the non-Federal entity for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Federal government.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/TITLE I, §1003 Program Director, Program Accountant(s)

Subtopics:
- SEA Cash Management Procedures
- SEA Payment Systems
- SEA Oversight of LEA Cash Management

### *Self-Assessment Questions*

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Cash Management Procedures | Does the SEA have written policies and procedures outlining the process used for payments involving program funds (and which satisfy all applicable requirements)? | *Yes/No (Circle One)* | B1: Written cash management policies and procedures, including payment/drawdown process |
| SEA Cash Management Procedures | What process does the SEA use to ensure that the agency follows cash management procedures during the administration of Federal programs? | *(Enter brief response here)* | |
| SEA Cash Management Procedures | How do the SEA's cash management procedures ensure that minimal time elapses between the SEA's receipt and disbursement of funds? | *(Enter brief response here)* | |
| SEA Cash Management Procedures | If the SEA deposits program funds in an interest-bearing account, does the SEA have policies in place to ensure it returns any accumulated interest to the Federal government in accordance with established timelines? | *Yes/No/Not Applicable (Circle One)* | B2: Written policies or procedures for the return of accumulated interest (if applicable) |

| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | B3: Written procedures (or other descriptions) for the system of controls used to ensure proper payments<br><br>B4: Evidence of communications with subgrantees regarding cash management requirements (e.g., guidance materials, monitoring materials, etc.)<br><br>B5: Other documentation that would serve as evidence for the questions asked. |
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## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| SEA Payment Systems | **B1.** Does the SEA have a procedure in place to ensure that all of its payments and outlays are supported by source documentation (e.g., invoices, subaward documents, payrolls, etc.)? | |
| SEA Payment Systems | **B2.** Are payment vouchers and/or supporting documentation identified by grant program, number, date, and expense classification? | |
| SEA Payment Systems | **B3.** Are procedures in place to prevent payments from being authorized and issued on verbal authority or by unauthorized individuals? | |
| SEA Payments Systems | **B4.** How often does the SEA review G5 balances to verify that drawdowns were made correctly and reflect payments made during the requisite time period? | |
| SEA Oversight of LEA Cash Management | **B5.** How does the SEA ensure that subrecipients are complying with applicable cash management and payment requirements? | |
| SEA Oversight of LEA Cash Management | **B6.** What process does the SEA use to ensure that subgrantees return any accumulated interest to the Federal government in accordance with established timelines? | |
| SEA Oversight of LEA Cash Management | **B7.** What steps does the SEA take when it identifies a subrecipient that has large balances of cash on-hand? | |

## C. Period of Availability and Carryover

ESEA
§1127

EDGAR
34 C.F.R. 76.707
34 C.F.R. 76.709

Uniform Guidance
2 C.F.R. 200.309
2 C.F.R. 200.343(b)

Description: The SEA and its LEAs may only charge a grant program for allowable costs incurred during the period of availability and any pre-award costs that have been authorized by the Department. Unless the Department authorizes an extension, the SEA or LEA shall liquidate all obligation incurred under the award not later than 90 calendar days after the end date of the performance period. If the SEA or LEA fails to obligate all funds by the end of the award year, it can "carryover" the remaining funds for a period of one additional fiscal year, subject to any applicable limitations on the amount that can carried over for specific programs. Any funds not obligated by the end of the carryover period shall be returned by the SEA or LEA to the Federal government as an unobligated balance.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:
- Period of Availability – SEA Procedures
- SEA Carryover
- SEA Oversight of LEA Carryover
- SEA Guidance to LEAs on Period of Availability and Carryover

### *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| Period of Availability – SEA Procedures | How does the SEA ensure that it only charges grant awards for expenditures that were incurred during the period of availability? | *(Enter brief response here)* | C1: Documented policies outlining period of availability requirements for staff (including both obligation and liquidation periods) |

| | | | C2: Examples (or descriptions) of controls designed to ensure compliance with period of availability requirements |
|---|---|---|---|
| Period of Availability – SEA Procedures | How does the SEA ensure that all obligations made during the period of availability are liquidated by the end of the liquidation period? | *(Enter brief response here)* | |
| Period of Availability – SEA Procedures | How does the SEA ensure that subrecipients only obligate funds during the period of availability (e.g., monitoring drawdowns, etc.)? | *(Enter brief response here)* | C3: Guidance to subrecipients regarding period of availability requirements |
| Period of Availability – SEA Procedures | How does the SEA ensure that subrecipients liquidate all obligations prior to the end of the liquidation period? | *(Enter brief response here)* | |
| Period of Availability – SEA Procedures | What are the final dates for subrecipients to:<br>   a.   obligate/encumber program funds; and liquidate program obligations? | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | C4: If not included in C2 or C3 – Documented procedures (or other written descriptions) of the process used to budget for and expend carryover funds during the carryover period.<br><br>C5: Other documentation that would serve as evidence for the questions asked. |

## *On-site/Desk Review Questions*

| Subtopic | Questions | SEA Response |
|---|---|---|
| SEA Carryover | **C1.** How does the SEA plan for the use of carryover funds? Does the SEA budget for carryover funds and current year funds separately? | |
| SEA Carryover | **C2.** How does the SEA ensure that carryover funds are prioritized and expended before the end of the carryover period to avoid the return of any unobligated balances? | |
| SEA Oversight of LEA Carryover | **C3.** How does the SEA ensure that subrecipients comply with any applicable carryover limitations or otherwise minimize the amount of funds carried over into a subsequent fiscal year? | |

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| SEA Oversight of LEA Carryover | **C4.** What strategies does the SEA use to ensure that subgrantees obligate all of their program funds by the end of the period of availability to prevent the need to return unobligated balances? | |
| SEA Oversight of LEA Carryover | **C5.** Describe how the SEA identifies and manages the return of unobligated subrecipient award balances. | |
| SEA Guidance to LEAs of Period of Availability and Carryover | **C6**. How does the SEA ensure that subrecipients are aware of all requirements regarding period of availability and carryover requirements (including applicable limits on the amount of carryover funds for programs)? | |

## D. Internal Controls

Uniform Guidance
[2 C.F.R. 200.303](#)

Description: An SEA and its LEAs must establish and maintain a system of effective internal controls over Federal awards that provides reasonable assurance that the SEA is managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards. These internal controls should be in accordance with guidance stated in the "Standards of Internal Control in the Federal Government" (GAO Green Book) or the "Internal Controls Integrated Framework" (Treadway Commission).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:
- Control Environment
- Entity Risk Identification and Mitigation
- Internal Controls Monitoring and Evaluation

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| Control Environment | Describe how the segregation of duties among SEA staff provides an adequate system of checks and balances. | *(Enter brief response here)* | D1: Documented policies regarding the segregation of duties |
| Control Environment | Has management established written standards of conduct for employees that include expectations concerning integrity and ethical values? | *Yes/No (Circle One)* | D2: Written standards of employee conduct |
| Control Environment | How does SEA leadership/management demonstrate the importance of integrity and ethical values within the organization? | *(Enter brief response here)* | D3: Descriptions or examples of how management emphasizes the importance of integrity and ethics within the organization |
| Control Environment | How does SEA leadership ensure that identified compliance issues (Federal monitoring findings, Single Audit findings, etc.) remain as points of emphasis for the SEA and its subrecipients in the years following closeout? | *(Enter brief response here)* | |

| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | (*Enter list of documents response here*) | D4: Comprehensive Internal Controls Policies, Internal Controls Plan, etc.

D5: Sample evaluations of the performance of the internal controls system (if available)

D6: Sample internal risk assessment manuals or other materials (e.g., internal risk assessment tools, descriptions of indicators, etc.)

D7: Other documentation that would serve as evidence for the questions asked. |

## *On-site/Desk Review Questions*

| Subtopic | Questions | *SEA Response* |
|---|---|---|
| Entity Risk Identification and Mitigation | **D1.** Does the SEA have a systematic process for identifying risks affecting the operation or performance of the agency? If so, please describe the process, including the types of risk evaluated and the process for establishing risk tolerances for different categories or types of risk. | |
| Entity Risk Identification and Mitigation | **D2**. How does the SEA respond when it identifies risks affecting the operation or performance of the agency? | |
| Internal Controls Monitoring and Evaluation | **D3.** How does the SEA evaluate the performance of its internal controls system to ensure that the system is operating as intended? What types of tools and indicators does the SEA use to measure the effectiveness and consistency of the internal controls system? | |
| Internal Controls Monitoring and Evaluation | **D4.** How does the SEA utilize the results of internal controls evaluations? How are the results communicated to leadership and other staff within the organization? What process does the SEA use to identify and implement any changes based on the results of completed evaluations? | |

## E.  Audit Requirements

Uniform Guidance
[2 C.F.R. 200.331(d)(2)](#)
[2 C.F.R. 200.331(d)(3)](#)
[2 C.F.R. 200.331(f)](#)
[2 C.F.R. 200.511(a)](#)
[2 C.F.R. 200.512](#)
[2 C.F.R. 200.521(c)](#)

Description: An SEA is responsible for resolving the audit findings of subrecipients and for conducting audit follow-up activities and corrective actions for findings from the SEA's yearly Single Audit. An SEA is also required to ensure that subrecipients who meet the audit threshold are audited and the audits are reported according to established timelines. An LEA that expends greater than $750,000 in Federal funding in a given fiscal year is required to have an audit conducted in accordance with the requirements established in the Uniform Guidance. Completed audits must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period. An LEA must promptly follow up and take corrective action on all audit findings.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s), SEA Audit Resolution Staff

Subtopics:
- Audit Reporting
- Subrecipient Audit Resolution and Follow-Up
- Use of Audit Data

### *Self-Assessment Questions*

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| Audit Reporting | Does the SEA have a process in place to ensure that all qualifying subrecipients receive and report yearly Single Audits as required under Federal guidelines? | *Yes/No (Circle One)* | E1: Documented procedures (and samples of any tools) used to track timeliness and completion of subrecipient Single Audits reporting<br><br>E2: Samples of communications with subrecipients regarding completion and reporting of subrecipient yearly Single Audits |
| Audit Reporting | What steps does the SEA take when a subrecipient fails to complete and report a required Single Audit in accordance with established timelines? | *Yes/No (Circle One)* | |

| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | E3: Audit resolution handbooks, manuals, or SOPs<br><br>E4: Sample subrecipient audit resolution documents (e.g., management decision letters, corrective action follow-up, etc.), preferably from one of the three LEAs included in the current review<br><br>E5: Other documentation that would serve as evidence for the questions asked. |
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## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
| --- | --- | --- |
| Subrecipient Audit Resolution and Follow-Up | **E1.** What process does the SEA use to resolve subrecipient audits? Who is responsible for resolving subrecipient audit findings? | |
| Subrecipient Audit Resolution and Follow-Up | **E2.** How does the SEA determine whether an LEA has taken sufficient steps to address an audit finding prior to issuing a determination? | |
| Subrecipient Audit Resolution and Follow-Up | **E3.** What information is included in a management decision letter issued by the SEA? Is the information the same for all determination letters? | |
| Subrecipient Audit Resolution and Follow-Up | **E4.** Where the SEA determines that an LEA must take further corrective action to address an audit finding, how does the SEA follow-up to verify that the LEA completes any required corrective action in a timely manner? Does the SEA require an LEA to provide documented evidence in order to demonstrate that it has completed all required actions? | |
| Use of Audit Data | **E5.** Does the SEA utilize subrecipient audit data when planning subrecipient monitoring activities? If so, how? | |
| Use of Audit Data | **E6.** Does the SEA track trends in audit findings across subrecipients, particularly common audit findings or repeat issues? If so, how does the SEA utilize that information? | |

## F. Records and Information Management

EDGAR
34 C.F.R. 76.730-731

Uniform Guidance
2 C.F.R. 200.303(e)
2 C.F.R. 200.333
2 C.F.R. 200.336(a)

Description: An SEA shall keep records that fully show the amount of funds under a grant award or subgrant, how the SEA used the funds, the total costs of Federally supported projects, the share of costs provided from other sources, records to show compliance with program requirements, and any other records needed to facilitate an effective audit. An SEA shall also take reasonable measures to safeguard and protect personally identifiable information (PII). PII is information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual (2 C.F.R. 200.79).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, individuals responsible for SEA records retention and maintenance, individuals responsible for SEA information security

Subtopics:
- Records Retention and Maintenance
- Information Security
- SEA oversight of LEA information security

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| Records Retention and Maintenance | Does the SEA have documented records retention policies (either developed by the SEA or provided by an independent State agency)? | Yes/No (Circle One) | F1: Records management and records retention procedures (either SEA procedures or Statewide procedures) |
| Records Retention and Maintenance | If so, do these policies include descriptions of the categories of required records, timelines for storage and maintenance, designation of responsive individual (e.g., records custodians), and procedures for archiving and disposing of records? | Yes/No (Circle One) | |
| Records Retention and Maintenance | Is the SEA responsible for the maintenance of its own records or does another agency have that | SEA/Other State Agency (Circle | |

| | | One) | |
|---|---|---|---|
| Records Retention and Maintenance | How does the SEA ensure that all records retention and management procedures are followed and that records are maintained and stored for required time periods? | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | F2: Policies and procedures regarding the use, protection, and storage of PII<br><br>F3: Copies of information technology (IT) system access rules<br><br>F4: Other documentation that would serve as evidence for the questions asked. |

## *On-site/Desk Review Questions*

| Subtopic | Questions | SEA Response |
|---|---|---|
| Information Security | **F1.** How does the SEA protect and safeguard PII? Do protections cover PII from all sources – SEA personnel, students, teachers, etc.? | |
| Information Security | **F2.** How does the SEA control or otherwise limit access to its information systems to ensure that only authorized individuals have access to SEA information systems? | |
| Information Security | **F3.** Does the SEA have controls in place to actively monitor the security of its information systems? How does the SEA respond to any identified vulnerabilities? | |
| Information Security | **F4.** What types of training and support does the SEA provide to staff regarding information security? Do these trainings include content on protecting and safeguarding PII? | |
| SEA Oversight of LEA Security | **F5.** How does the SEA ensure that LEAs have sufficient policies and procedures in place to protect and safeguard PII? | |
| SEA Oversight of LEA Security | **F6.** Has the SEA provided LEAs with guidance or support related to FERPA requirements, protections for PII and/or other information security issues? | |

## G. Equipment and Supplies Management

Uniform Guidance
[2 C.F.R. 200.313-314](#)

GAO Green Book
[Principle 10.03](#)

Description: An SEA shall use, manage and dispose of equipment and supplies purchased using Federal funds in accordance with all relevant State laws and procedures. SEAs shall also ensure that equipment and supplies are used only for authorized purposes of the project during the period of performance (or until no longer needed).

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, individuals responsible for the purchasing and maintenance of equipment and supplies, individuals responsible for oversight of LEA purchases and maintenance of equipment and supplies

Subtopics:
- SEA Equipment and Supplies Management Procedures
- Equipment and Supplies Use and Management
- Equipment and Supplies Disposition

## *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| SEA Equipment and Supplies Management Procedures | Does the SEA purchase equipment and supplies using Federal funds? | *Yes/No (Circle One)* | |
| SEA Equipment and Supplies Management Procedures | Does the SEA maintain an inventory of items purchased using Federal funds? | *Yes/No/NA (Circle One)* | G1: Equipment and supplies management manuals, handbooks, SOPs, etc. |
| SEA Equipment and Supplies Management Procedures | Once the SEA obtains equipment and supplies purchased with Federal funds, how are the items added to the State inventory listing (i.e., Who is responsible for adding items to the inventory? Is a distinction made between items purchased with non-federal funds? etc.)? | *SEA/Other State Agency (Circle One)* | |

| Subtopic | Questions | | SEA Response |
|---|---|---|---|
| SEA Equipment and Supplies Management Procedures | What information is included in the SEA's master inventory (or inventories)? | *(Enter brief response here)* | G2: Most recent inventory of equipment and supplies purchased with program funds |
| SEA Equipment and Supplies Management Procedures | How does the SEA ensure that equipment and supplies inventories are accurate and up to date? | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | G3: Other examples of acceptable Documentation include:<br>• Control policies for vulnerable assets<br>• Policies for disposition of equipment and supplies purchased using program funds<br>• Policies for managing access and use of equipment and supplies<br><br>G4: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| Equipment and Supplies Use and Management | **G1.** How does the SEA monitor the use of equipment and supplies it has purchased with Federal funds to ensure that all relevant State policies and procedures are followed and that equipment is used only for authorized purposes? | |
| Equipment and Supplies Use and Management | **G2.** Does the SEA have policies or procedures in place to ensure control over vulnerable assets (high-value and/or mobile items, including technology) purchased using Federal funds? | |
| Equipment and Supplies Use and Management | **G3.** Does the SEA investigate all instances where items purchased with Federal funds have been damaged, lost, or stolen? | |
| Equipment and Supplies Use and Management | **G4.** What actions does the SEA take in response to instances where items purchased with Federal funds have been damaged, lost, or stolen? | |
| Equipment and Supplies Use and Management | **G5.** How does the SEA ensure that LEAs comply with all applicable Federal and State requirements regarding the management and use of equipment purchased using Federal funds? | |

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| Equipment and Supplies Disposition | **G6.** When equipment and supplies are no longer needed for the purposes of the program under which they were purchased, how does the SEA ensure that equipment and supplies are disposed of in accordance with applicable State laws and procedures? | |
| Equipment and Supplies Disposition | **G7.** How does the SEA ensure that LEAs comply with Federal and State requirements regarding the disposition of property purchased using program funds? | |

## H. Personnel

Uniform Guidance
[2 C.F.R. 200.430](#)

Description: An SEA shall ensure that charges to Federal awards for salaries are based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s)

Subtopics:
- SEA Personnel Controls
- Personnel Expenditure

## *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| SEA Personnel Controls | What procedures does the SEA use to ensure that personnel charges reflect an accurate distribution of the work performed by its employees (particularly when employees work on different types of cost activities – Federal, State, etc.)? | *(Enter brief response here)* | H1: Policies and procedures for the organization's time and effort system (including a description of the controls designed to ensure accurate, allowable, and allocable personnel charges for Federal programs) |
| SEA Personnel Controls | How does the SEA ensure that sufficient documentation is maintained for all personnel charges made using Federal funds? | *(Enter brief response here)* | H2: Sample time and effort documentation (please ensure that any PII is redacted) |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | H3: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| Personnel Expenditures | **H1.** What is the State's process for approving employee time and effort documentation and approving personnel charges to Federal program? How do you ensure that individuals with first-hand knowledge of the work performed by the employees? | |
| Personnel Expenditures | **H2.** Does the SEA utilize any periodic (e.g., monthly, quarterly, year-end) reconciliation process to ensure the accuracy and reliability of its time and effort system? If so, describe that process. | |
| Personnel Expenditures | **H3.** How does the SEA ensure that LEAs are properly charging personnel expenditures to Federal programs? Does the SEA review LEA time and effort documentation? | |

# I. Procurement

Uniform Guidance
[2 C.F.R. 200.317](#)
[2 C.F.R. 200.322](#)
[2 C.F.R. 200.326](#)

Description: An SEA shall ensure that all relevant State procurement procedures are followed when procuring goods and services using Federal funds. An SEA must also maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specification of their contracts.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s), individuals responsible for overseeing procurement transactions

Subtopics:
- SEA Procurement Procedures
- Conflicts of Interest
- Suspension/Debarment
- SEA Oversight of LEA Procurement Processes
- Contractor Oversight

## *Self-Assessment Questions*

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Procurement Procedures | Does the SEA or another agency within the State government have responsibility for conducting procurement transactions using Federal funds? | *SEA/Other Agency/Both (Circle One)* | |
| SEA Procurement Procedures | If procurement responsibilities are shared between the SEA and another State agency (or agencies), briefly describe the roles of each agency in the procurement process. | *(Enter brief response here)* | |
| SEA Procurement Procedures | Does the SEA maintain documented, comprehensive procurement procedures that capture all phases of the procurement process and all applicable procurement requirements? | *Yes/No (Circle One)* | I1: Procurement manual or other documented procurement procedures |

| Subtopic | Question | | Documentation |
|---|---|---|---|
| SEA Procurement Procedures | Please briefly describe the SEA's general procurement process, including how transactions are initiated, reviewed, and executed. | *(Enter brief response here)* | |
| Conflicts of Interest | Does the SEA have documented rules and/or procedures to protect against conflicts of interest during the procurement process? | *Yes/No (Circle One)* | I2: Documentation outlining conflict of interest policies |
| Conflicts of Interest | If yes, how are these rules and/or procedures enforced? | *(Enter brief response here)* | |
| Suspension/Debarment | How does the SEA ensure that it does not contract with parties who have been suspended or debarred? | *(Enter brief response here)* | I3: Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | I4: Documentation that evidences evaluation of subrecipient procurement processes<br><br>I5: Documentation of contractor monitoring and evaluation<br><br>I6: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| SEA Oversight of LEA Procurement Processes | **I1.** How does the SEA ensure that subrecipient procurement processes comply with all applicable Federal and State procurement requirements and that all transactions are appropriately documented? | |
| SEA Oversight of LEA Procurement Processes | **I2.** Does the SEA review a sample of LEA procurement transactions during subrecipient monitoring? | |
| SEA Oversight of LEA Procurement Processes | **I3.** How does the SEA ensure that subrecipients are aware of Federal and State procurement requirements? | |
| SEA Oversight of LEA Procurement Processes | **I4.** How does the SEA ensure that subrecipients monitor the work of contractors to confirm that work is performed in accordance with agreements and Federal requirements? | |
| Contractor Oversight | **I5.** How does the SEA monitor the work of contractors to ensure that work is performed in accordance with agreements and Federal requirements? | |

| Contractor Oversight | **I6.** What steps does the SEA take where contractors fail to perform according to the terms of agreements or otherwise fail to provide adequate goods and/or services? | |
| --- | --- | --- |

## J. Indirect Costs

EDGAR
[34 C.F.R. 76.560-569](#)

Uniform Guidance
[2 C.F.R. 200.414](#)

Description: An SEA and its LEAs shall ensure that indirect costs are only charged at the correct indirect cost rate. An indirect cost is a cost that is incurred for the benefit of the entire organization.

Recommended Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Director, Program Accountant(s)

Subtopics:
- SEA Indirect Cost Charges
- Additional Documentation
- SEA Oversight of LEA Indirect Cost Charges

### *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| SEA Indirect Cost Charges | How does the SEA ensure that it only charges indirect costs to Federal programs at the appropriate indirect cost rate? | *(Enter brief response here)* | J1: Samples of indirect cost calculations |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | J2: Documentation evidencing communication with (or monitoring of) subrecipients involving compliance with indirect cost requirements<br><br>J3: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Questions | SEA Response |
|---|---|---|
| SEA Oversight of LEA Indirect Cost Charges | **J1.** Describe the process the SEA uses to establish LEA indirect cost rates. | |
| SEA Oversight of LEA Indirect Cost Charges | **J2.** How does the SEA ensure that subrecipients are only charging indirect costs at approved indirect cost rates? | |

## K. Charter School Authorization and Oversight

EDGAR
[34 C.F.R. 76.785-799](#)

Uniform Guidance
[2 C.F.R. 200.318(c)](#)
[2 C.F.R. 200.343-344](#)

Final Audit Report: ED-OIG/[A02M0012](#)

Description: The SEA provides information on OSS programs (i.e., allocations; applications; and requirements, including requirements for proper disposition of equipment, supplies, and property) to all charter schools and LEAs and Charter Management Organizations (CMOs) or Education Management Organizations (EMOs) that oversee charter schools, has established internal controls related to the charter schools' relationships with their CMOs/EMOs, and has clear procedures that are systematically monitored for orderly closure, where applicable.

Recommended SEA Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG Program Director, Program Accountant(s), individuals responsible for charter school authorization and oversight

Subtopics:
- SEA Charter School Process
- Allocations to Charter Schools
- Charter School Oversight
- Charter School Closure

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Charter School Process | Briefly describe the State's charter school authorization process. | *(Enter brief response here)* | |
| SEA Charter School Process | Do charter schools in the State operate as independent charter school LEAs or are they part of traditional LEAs (or both)? | *Independent Charter LEAs/Part of Traditional LEAs/Both (Circle One)* | |

| SEA Charter School Process | Have any Charter Schools Closed in the past 5 years? | *Yes/No (Circle one)* | |
|---|---|---|---|
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents here)* | K1: Excerpts from program manuals (or other documents) describing process for identifying new or significantly expanded charter schools<br><br>K2: Procedures for verifying the student eligibility counts for charter schools or charter school LEAs for Federal programs (including non-geographic charter schools or charter school LEAs where applicable)<br><br>K3: Guidance documents provided to charter schools or charter LEAs<br><br>K4: Documented guidance to charter schools describing procedures for charter closure (including requirements for disposition of  program assets and dispersal of program funds)<br><br>K5: Guidance or communications with Charter Management Organizations (CMOs) or Education Management Organizations (EMOs) detailing their responsibilities when operating Federal programs (specifically regarding program implementation and management)<br><br>K6: Other documentation that would serve as evidence for the questions asked. |

*On-site/Desk Review Questions*

| Subtopic | Questions | SEA Response |
|---|---|---|
| Allocations to Charter Schools | **K1.** How does the SEA communicate grant funding opportunities, application requirements, and post-award requirements (including both Uniform Guidance requirements and program-specific requirements) to charter schools and/or charter school LEAs? | |
| Allocations to Charter Schools | **K2.** How does the SEA obtain or determine eligibility data for students attending charter schools and/or charter school LEAs for the purposes of calculating allocations for Federal formula programs? How does the SEA verify or validate that data? | |
| Allocations to Charter Schools | **K3.** What process does the SEA use to identify which charter schools (or charter school LEAs) within the State have seen significant expansions in their charter school enrollment for the purposes of ensuring full and complete program allocations? | |
| Allocations to Charter Schools | K4. How does the SEA identify whether charter schools and/or charter school LEAs are operated by Charter Management Organizations (CMOs) or Education Management Organizations (EMOs)? | |
| Allocations to Charter Schools | **K5.** For charter school LEAs and/or charter schools operated by CMOs or EMOs, how does the SEA ensure that both the charter school leadership and the CMO/EMO is aware of funding opportunities, application requirements, and post-award requirements? | |
| Charter School Oversight | **K6.** How does the SEA include charter schools and/or charter school LEAs in its subrecipient monitoring process? | |
| Charter School Oversight | **K7.** How does the SEA ensure that CMOs/EMOs operating charter schools and/or charter school LEAs are provided with feedback on the administration of Federal programs and compliance with applicable Federal requirements following program reviews or monitoring? | |
| Charter School Closure | **K8.** Describe the process and requirements for charter school (or charter school LEA) closure in the State, including how the SEA monitors the process to ensure that requirements are met. | |
| Charter School Closure | **K9.** How does the SEA ensure that charter schools and/or charter school LEAs comply with the requirements for disposition of equipment and supplies purchased with Federal funds in the event of charter school closure? | |

| Charter School Closure | **K10.** When a charter school closes, how does the SEA ensure that all applicable Federal and State requirements are met? | |

# Program Fiscal Requirement Domain

## L. Reservations and Consolidation

ESEA
§1003, §1003A, §1004(a)(1), §1201, §1202, §1203, §2101, §2102, §2222, §3111(b), §8201

ESEA Regulations
34 C.F.R. 299.4

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.

Subtopics:
- SEA Reservation
- SEA Consolidation
- Calculating and Tracking Reservations
- Reservation Use
- SEA Oversight of LEA Consolidation

## *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for Title I, Part A? | *Yes/No (Circle One)* | L1: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively):<br>• The amounts reserved by the SEA for administration from Title I, Part A.<br>• The amounts reserved by the SEA for allowable State activities (non-administrative |

| | | | reservations) from Title I, Part A.<br>L2: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
|---|---|---|---|
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for Title II, Part A? | *Yes/No (Circle One)* | L3: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively):<br>• The amounts reserved by the SEA for administration from Title II, Part A.<br>• The amounts reserved by the SEA for allowable State activities (non-administrative reservations) from Title II, Part A.<br>L4: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for Title III? | *Yes/No (Circle One)* | L5: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively):<br>• The amounts reserved by the SEA for administration from Title III.<br>• The amounts reserved by the SEA for allowable State activities (non-administrative reservations) from Title III.<br>L6: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for SIG/Title I, §1003(a)? | *Yes/No (Circle One)* | L7: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively):<br>• The amounts reserved by the SEA for administration from SIG/1003(a).<br>• The amounts reserved by the SEA for allowable State activities (non-administrative reservations) from SIG/Title I, 1003(a).<br>L8: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for §1003A? | *Yes/No (Circle One)* | L9: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively):<br>• The amounts reserved by the SEA for |

| | | | administration from 1003A. <br>• The amounts reserved by the SEA for allowable State activities (non-administrative reservations) from 1003A. <br> L10: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
|---|---|---|---|
| SEA Reservation | Is the SEA's administrative reservation at the appropriate level for the State Assessment Grant program? | *Yes/No (Circle One)* | L11: For the current and previous fiscal year awards, sample journal entries or other documentation showing (either independently or collectively): <br>• The amounts reserved by the SEA for administration from the State Assessment Grant program. <br>• The amounts reserved by the SEA for allowable State activities (non-administrative reservations) from the State Assessment Grant program. <br> L12: Documented procedures for calculating the amount of funds to be reserved from the covered program. |
| SEA Consolidation | Does the SEA consolidate its administrative reservations for some (or all) of the covered programs? | *Yes/No (Circle One)* | L13: Documented procedures (or other descriptions) regarding use of consolidated administrative funds |
| SEA Consolidation | If yes, please indicate which programs' reservations are consolidated. | *(Enter brief response here)* | L14: Sample journal entries showing consolidation of administrative funds (if applicable) |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | L15: Other documentation that would serve as evidence for the questions asked. |

| Subtopic | Question | SEA Response |
|---|---|---|
| Calculating and Tracking Reservations | **L1.** Describe the process the SEA uses to calculate the administrative and State activities reservations for each of the covered programs, including the specific controls in place to ensure that reservations do not exceed statutory limits. | |
| Calculating and Tracking Reservations | **L2.** 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 | **L3.** 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 | **L4.** How does the SEA use its administrative reservation? What types of activities, services, etc. are being funded? | |
| Reservation Use | **L5.** How does the SEA ensure that funds reserved for specific State activities are only used for allowable purposes? | |
| SEA Oversight of LEA Consolidation | **L6.** Has the SEA created standards for determining when its LEAs can consolidate administrative funds? If so, what are those standards? | |
| SEA Oversight of LEA Consolidation | **L7.** How does the SEA ensure that LEAs correctly account for and use consolidated administrative funds (if applicable)? | |

## M. Budgeting and Activities

EDGAR
34 C.F.R. 76.530

Uniform Guidance
2 C.F.R. 200.403-408
2 C.F.R. 200.420-475

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.

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

Subtopics:
- SEA Budget Development Process
- SEA Review of LEA Program Budgets
- SEA Support for Development of LEA Program Budgets/Plans

### *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| SEA Budget Development Process | How does the SEA prepare budgets and plan for the use of administrative and State activities funds from the covered programs. | *(Enter brief response here)* | M1: Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. |
| SEA Budget Development Process | During the SEA's budgeting process, how does the SEA ensure that proposed uses of program funds are only for allowable activities? | *(Enter brief response here)* | M2: Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. |
| SEA Budget Development Process | Through the process of planning for SEA program activities, does the SEA attempt to coordinate efforts and activities across programs featuring similar goals, objectives, or required activities? | *Yes/No (Circle One)* | M3: Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. |
| SEA Budget Development Process | If so, how? | *(Enter brief response here)* | M4: Documented procedures for developing budgets, including criteria staff use to evaluate proposed costs and activities. |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the | *(Enter list of documents* | M5: For LEAs reviewed – submitted program budgets for each of the covered programs as well as |

| | | |
|---|---|---|
| | questions asked. | *response here)* | any communications between the SEA and the LEA during the budget review process |
| | | | M6: For LEAs reviewed – any post-award budget amendments for each of the covered programs (if applicable) as well as any communications between the SEA and the LEA during the amendment review process |
| | | | M7: Documented procedures for reviewing subrecipient budgets as part of subrecipient application review process, including criteria staff use to evaluate proposed costs and activities |
| | | | M8: Sample guidance or other communications with LEAs or other subrecipients regarding how program funds are to be used (including any cost allowability requirements) |
| | | | M9: Other documentation that would serve as evidence for the questions asked. |

## *On-site/Desk Review Questions*

| Subtopic | Question | SEA Response |
|---|---|---|
| SEA Review of LEA Program Budgets | **M1.** Describe the process used to review LEA budgets 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? | |
| SEA Review of LEA Program Budgets | **M2.** How does the SEA ensure that LEA proposed uses of funds are only for allowable activities and allowable expenditures? | |
| SEA Review of LEA Program Budgets | **M3** Does the SEA have a process to evaluate amendments to LEA program budgets? If so, please describe that process. | |
| SEA Support for Development of LEA Program | **M4.** How does the SEA provide support to subrecipients regarding budgeting for and using program funds? | |

| | | |
|---|---|---|
| Budgets/Plans | | |
| SEA Support for Development of LEA Program Budgets/Plans | **M5.** How does the SEA encourage LEAs and other subrecipients to coordinate the use of program funds across programs to accomplish shared or common goals (e.g., Title I, Part A and SIG)? | |

### N. Allocations

ESEA
§1112, §1113, §1124, §1124A, §1125, §1125A, §1126(b), §2101,§2102, §3111, §3114, §3115, §8305

Title I Regulations
34 C.F.R 200.72-200.75
34 C.F.R 200.100

EDGAR
34 C.F.R. 76.50-51
34 C.F.R. 76.300
34 C.F.R. 76.789


Uniform Guidance
2 C.F.R. 200.331(a)

Description: 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).

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

Subtopics:
- Grant Application Process
- Grant Award Notice
- Within-State Allocations
- Charter School LEAs and Other Non-Traditional Subrecipients
- Title I Within-District Allocations

## Self-Assessment Questions

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| Plan Submission | Describe how the SEA notifies all eligible entities (traditional LEAs, charter school LEAs, etc.) of the process for submitting a subrecipient plan for each covered program or a consolidated plan. | *(Enter brief response here)* | N1: Program manual or handbook excerpt or link describing subrecipient allocation process for each covered program |
| Plan Submission | Describe how the SEA collects subrecipient plans from eligible entities for each covered program. | *(Enter brief response here)* | N2: Subrecipient plan template or link for each of the covered programs (or a consolidated plan template if used)<br><br>N3: If not included in program manual or handbook for each program, descriptions of:<br>• Process used to verify eligibility and/or participation data<br>• Process used to calculate subrecipient amounts |
| Grant Award Notice | 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.) | | N4: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Subrecipient name | *Yes/No (Circle One)* | N5: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Subrecipient Unique Entity Identifier/DUNS number | *Yes/No (Circle One)* | N6: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Federal Award Identification Number (FAIN) | *Yes/No (Circle One)* | N7: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Federal award date (date award received by SEA from the Department) | *Yes/No (Circle One)* | N8: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Period of performance start and end date | *Yes/No (Circle One)* | N9: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Amount of Federal funds obligated through the award notice | *Yes/No (Circle One)* | N10: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Total amount of Federal funds obligated to the subrecipient by the SEA | *Yes/No (Circle One)* | N11: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Total amount of the Federal award committed to the subrecipient | *Yes/No (Circle One)* | N12: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Federal award project description | *Yes/No (Circle One)* | N13: Sample subrecipient award notice for each covered program |

| Grant Award Notice | Notice that the award originated from the Department | *Yes/No (Circle One)* | N14: Sample subrecipient award notice for each covered program |
| --- | --- | --- | --- |
| Grant Award Notice | Contact information for the awarding official | *Yes/No (Circle One)* | N15: Sample subrecipient award notice for each covered program |
| Grant Award Notice | CFDA number and name | *Yes/No (Circle One)* | N16: Sample subrecipient award notice for each covered program |
| Grant Award Notice | Indirect Cost Rate for the award | *Yes/No (Circle One)* | N17: Sample subrecipient award notice for each covered program |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | N18: List of subrecipients (including amounts) for each covered program for the current and previous fiscal year (2 years total)<br>• Please provide the total subrecipient amounts rather than any current funding levels<br><br>N19: Documentation (or description) of process used to review, verify, and approve subrecipient calculations prior to award<br><br>N20: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
| --- | --- | --- |
| Within-State Allocations | **N1.** Please describe the process for calculating subaward amounts **for each of the covered programs (Title I, Title II, and Title III)**, including the process for obtaining and reviewing data used to calculate award amounts and determine eligibility. | |
| Within-State Allocations | **N2.** 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)? | |
| Charter School LEAs and Other Non-Traditional Subrecipients | **N3.** 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? | |

| Charter School LEAs and Other Non-Traditional Subrecipients | **N4.** 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.)? | |
|---|---|---|
| Title I Within-District Allocations | **N5.** Does the SEA review each LEA's proposed within-district allocations for the Title I program? If so, what process does SEA staff use to evaluate the allocations? | |
| Title I Within-District Allocations | **N6.** What steps does an SEA take when it identifies an incorrect within-district Title I allocation? | |

## O. Risk Assessment (External)

Uniform Guidance
2 C.F.R. 200.331(b)

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.

Recommended Participants: Chief Financial Officer (or CFO representative), Title I, Title II, Title III, and SIG/Title I, §1003 Program Directors, Program Attorney(s)

Subtopics:
- Subrecipient Risk Assessment Process
- Use of Subrecipient Risk Assessments
- Risk Data and Risk Assessment Improvements

### *Self-Assessment Questions*

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| Subrecipient Risk Assessment Process | Does the SEA have a documented process to assess subrecipient risk for each OSS program (i.e., Title I, II, III, and SIG/Title I, §1003)? | *Yes/No (Circle One)* | O1: Documented risk assessment policies and procedures |
| Subrecipient Risk Assessment Process | How often does the SEA evaluate each subrecipient's risk? | *(Enter brief response here)* | |
| Subrecipient Risk Assessment Process | When does the SEA typically perform risk assessments? | *(Enter brief response here)* | |
| Subrecipient Risk Assessment Process | Are all subrecipients included in the risk assessment performed by the SEA? | *Yes/No (Circle One)* | |
| Subrecipient Risk Assessment Process | What risk indicators are included in the SEA's subrecipient risk assessment? | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | O2: Sample risk assessment frameworks, tools, etc.<br><br>O3: Explanations (and examples) of how risk assessments are utilized to inform program management<br><br>O4: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
|---|---|---|
| Use of Subrecipient Risk Assessments | **Q1.** How does the SEA utilize the results of its risk assessment(s)? | |
| Use of Subrecipient Risk Assessments | **Q2.**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? | |
| Risk Data and Risk Assessment Improvements | **Q3**. How does the SEA obtain the data needed for its risk assessment process? Has the SEA identified strategies to facilitate the data collection process? | |
| Risk Data and Risk Assessment Improvements | **Q4.** How does the SEA evaluate the utility of its risk assessment tool and process, and make changes where potential areas for improvement are identified (including the potential addition of risk indicators)? | |

## P. Subrecipient Monitoring

Uniform Guidance
2 C.F.R. 200.331(d)

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.

Recommended Participants: Title I, Title II, Title III, and SIG/Title I, §1003 Program Directors, Program Attorney(s)

Subtopics:
- Monitoring Activities
- Pre-Monitoring Process
- Post-Monitoring Process

## *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| Monitoring Activities | 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? | (*Enter brief response here*) | P1: Subrecipient monitoring handbooks, SOPs, etc. for covered programs<br><br>P2: Subrecipient monitoring schedules or monitoring plans for covered programs |
| Monitoring Activities | Does the SEA's monitoring process include the review of both financial and performance reports? | *Yes/No (Circle One)* | P3: Sample subrecipient monitoring protocols for each covered program (or a multi-program monitoring protocol if applicable)<br><br>P4: Subrecipient monitoring report for LEA 3 from most recent visit with a monitoring finding |
| Pre-Monitoring Process | Does the SEA provide training to program staff (and/or contractors) around program requirements or monitoring strategies? | *Yes/No (Circle One)* | |
| Pre-Monitoring Process | How does the SEA notify LEAs selected for subrecipient monitoring? | (*Enter brief response here*) | |

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| Monitoring Activities | Does the SEA's subrecipient monitoring process cover multiple programs concurrently (e.g., an integrated monitoring approach) or does the SEA use individual monitoring processes for each program? | *Integrated Monitoring/Individual Program Monitoring (Circle One)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | P5: Documentation of corrective action follow up activities for LEA 3 monitoring finding including both communications with LEA and evidence of implementation of corrective action (if available)<br><br>P6: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
|---|---|---|
| Pre-Monitoring Process | **P1.  If the SEA does not use a risk assessment to select subrecipients for monitoring**, how does the SEA identify which subrecipients will be monitored during a given year (including the type of monitoring to be conducted for each subrecipient)? | |
| Pre-Monitoring Process | **P2.** How does the SEA design its monitoring activities, including the topics to be covered and the strategy for obtaining information (e.g., through attestations, interview questions, etc.)? | |
| Pre-Monitoring Process | **P3.** How does the SEA communicate expectations to the LEAs selected regarding the monitoring process and the requirements covered during reviews? | |
| Monitoring Activities | **P4**. **If the SEA utilizes integrated or coordinated monitoring**, how does the SEA coordinate participation of program staff (and/or contractors) and ensure all needed requirements are addressed? | |
| Monitoring Activities | **P5.** Does the SEA use the same monitoring process to cover both programmatic and fiscal requirements? If not, describe the differences, including the staff performing the reviews and any differences in the approach to monitoring. | |

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| Monitoring Activities | **P6.** How does the SEA obtain and utilize evidence during its subrecipient monitoring activities? | |
| Monitoring Activities | **P7.** How does the SEA respond when an LEA cannot provide requested evidence? | |
| Post-Monitoring Process | **P8.** How does the SEA communicate monitoring results to subrecipients? | |
| Post-Monitoring Process | **P9.** Describe the process the SEA uses to ensure that subrecipients address and resolve issues identified during subrecipient monitoring (i.e., monitoring follow-up). | |
| Post-Monitoring Process | **P10.** How does the SEA identify and address any issues that repeatedly arise during subrecipient monitoring visits (both for the same subrecipients and across subrecipients)? | |

## Q. Local Educational Agency (LEA) Support and Guidance

EDGAR
34 C.F.R. 76.770

Uniform Guidance
2 CFR 200.331(d)

Description: An SEA shall have procedures for providing technical assistance and evaluating how project funds were spent, if they were spent in compliance with statutes and regulations, and if expected outcomes were achieved.

Recommended Participants: Title I, Title II, Title III, and SIG/Title I, §1003 Program Directors, Program Attorney(s)

Subtopics:
- LEA Guidance
- Technical Assistance
- Project Evaluation

## Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| LEA Guidance | What types or formats of guidance does the SEA provide to LEAs? | Written Guidance/Webinars/Trainings/Conference Presentations/Other: Write In (Check all that apply) | Q1: Technical assistance plan for the most recent fiscal year for covered programs |
| Technical Assistance | Does the SEA have a regular process for identifying or establishing LEA information needs for the purposes of providing guidance, technical assistance, etc.? | Yes/No (Circle One) | |
| Technical Assistance | If so, please describe that process, including a description of the frequency of LEA outreach and the initiation mechanism (e.g., statutory change, annual, change in administration, etc.). | (Enter brief response here) | |
| Technical Assistance | Does the SEA have a process for obtaining LEA feedback on provided guidance and technical assistance? | Yes/No (Circle One) | Q2: Examples of surveys or other feedback tools for gathering LEA input for the purposes of developing guidance or technical assistance |

| Project Evaluation | Does the SEA evaluate if expected outcomes were achieved as a result of LEA spending and activities? | *Yes/No (Circle One)* | Q3: Sample program/project evaluations |
| Project Evaluation | If so, describe the evaluation process. | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | Q4: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
| --- | --- | --- |
| LEA Guidance | **Q1.** What strategies does the SEA use to communicate program requirements to LEAs? How does the SEA determine which strategy to use for a particular requirement or issue? | |
| LEA Guidance | **Q2.** How does the SEA ensure that LEAs are aware of guidance issued by the Department? | |
| LEA Guidance | **Q3.** Has the SEA found that certain guidance strategies are more effective than others? Can you provide an example of guidance that was successful (i.e., that met LEA needs or resulted in improved program administration or outcomes)? | |
| Technical Assistance | **Q4.** How does the SEA plan technical assistance activities to be undertaken during a given school year? How does the SEA identify which topics will be covered? | |
| Technical Assistance | **Q5.** Describe examples of any technical assistance activities undertaken in the most recent school year | |
| Technical Assistance | **Q6.** How does the SEA determine whether provided technical assistance has met LEA needs? | |
| Project Evaluation | **Q7.** Describe how the SEA evaluates program outcomes? | |
| Project Evaluation | **Q8:** How does the SEA act upon the results of its project or program evaluations (if applicable)? | |

## R. Supplement, Not Supplant (SNS)

ESEA
§1114(a)(2)(B), §1118(b), §2301, §3115(g)

Title I Regulations
34 C.F.R. 200.79

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 other Federal funds for the Title III, Part A program).

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 and Title III Supplement Not Supplant Requirements
- LEA Corrective Actions

## *Self-Assessment Questions*

| Subtopic | Questions | *SEA Response* | Suggested Documentation |
|---|---|---|---|
| Title I Supplement Not Supplant Requirements | **[For 2017-2018 School Year Only]** Describe the process (or processes) the SEA uses to evaluate LEA and/or school compliance with Title I supplement not supplant requirements. | *(Enter brief response here)* | R1: Documented procedures (or other descriptions) for the process used to ensure that subrecipients comply with SNS requirements for each of the covered programs.<br><br>R2: Information shared with grantees outlining supplanting requirements for each of the covered programs. |
| Title I Supplement Not Supplant Requirements | **[For 2018-2019 School Year and Subsequent Years]** 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. | *(Enter brief response here)* | R3: **[For 2018-2019 School Year and Subsequent Years]** Documented procedures for evaluating LEA compliance with Title I supplement not supplant requirements |
| Title I Supplement Not Supplant Requirements | **[For 2018-2019 School Year and Subsequent Years]** How often does the SEA review the LEA methodologies used to demonstrate compliance | *(Enter brief response here)* | R4: **[For 2018-2019 School Year and Subsequent Years]** Sample LEA Title I allocation methodology. |

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| | with Title I supplement not supplant requirements? | | |
| LEA Corrective Actions | For Title I, where the SEA learns that an LEA has failed to comply with supplanting requirements (whether through an audit, monitoring or other evaluation process), what steps does the SEA take (or require the LEA to take) to correct the issue? | *(Enter brief response here)* | R4: Sample documentation of corrections made to an LEA's program budget/allocation because of supplanting violations (if available). |
| LEA Corrective Actions | For Title II and Title III, where the SEA learns that an LEA or school has failed to comply with supplanting requirements (whether through an audit, monitoring or other evaluation process), what steps does the SEA take (or require the LEA to take) to correct the issue? | *(Enter brief response here)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | R5: Other documentation that would serve as evidence for the questions asked. |

## *On-site/Desk Review Questions*

| Subtopic | Question | SEA Response |
|---|---|---|
| Title I Supplement Not Supplant Requirements | **[ For 2017-2018 School Year] R1.** What types of guidance and/or technical support has the SEA provided to LEAs and schools regarding Title I SNS requirements? | |
| Title I Supplement Not Supplant Requirements | **[For 2017-2018 School Year] R2.** How does the SEA obtain the information needed to review compliance with Title I SNS requirements? | |
| Title I Supplement Not Supplant Requirements | **For 2017-2018 School Year] R3.** At what points during the grant cycle does the SEA review LEA compliance with Title I SNS requirements? | |
| Title I Supplement Not Supplant Requirements | **[For 2018-2019 School Year and Subsequent Years] R1.** For Title I, what types of guidance and/or technical support has the SEA provided to LEAs and schools regarding SNS requirements? | |
| Title I Supplement Not Supplant Requirements | **[For 2018-2019 School Year and Subsequent Years] R2.** For Title I, how does the SEA obtain the information needed to review compliance with Title I SNS requirements? | |

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|---|---|---|
| Title I Supplement Not Supplant Requirements (2018-2019 School Year and Subsequent Years) | **[For 2018-2019 School Year and Subsequent Years] R3.** For Title I, how does the SEA ensure LEAs are implementing the methodology used to allocate State and local funds in compliance with supplanting requirements. | |
| Title II and Title III Supplement Not Supplant Requirements | **R4.** For Title II and Title III, what process (or processes) does the SEA use to evaluate LEA compliance with supplement, not supplant requirements? | |
| Title II and Title III Supplement Not Supplant Requirements | **R5.** For Title II and Title III, explain how proposed/budgeted expenditures during the pre-award process and/or the actual expenditures in the post-award process are evaluated to determine LEA and/or school compliance. | |
| Title II and Title III Supplement Not Supplant Requirements | **R6.** For Title II and Title III, what types of guidance and/or technical support has the SEA provided to LEAs and schools regarding SNS requirements? | |

## S. Maintenance of Effort (MOE)

ESEA
§1118(a)
§8521

ESEA Regulations
34 C.F.R. 299.5

Description: An LEA may receive funds under Title I, Part A, Title II, Part A and Title III, Part A only if the ESEA finds that either 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.

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

Subtopics:
- MOE Calculation/Review Process
- MOE Guidance and Waiver Support

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| MOE Calculation/Review Process | Which entity performs MOE calculations? | SEA/LEAs (Circle One) | S1: Procedures for determining Maintenance of Effort (MOE) including funds to be included and excluded from MOE calculations |
| MOE Calculation/Review Process | What expenditure data does the SEA use to calculate LEA MOE (or to verify LEA MOE calculations if LEAs perform calculations)? Please describe any coding that is used for categories of expenditures in supporting documentation. | (Enter brief response here) | S2: If SEA completes MOE calculations:<br>o Sample MOE report comparing subrecipient fiscal effort of first preceding year with second preceding year<br><br>S3: If LEAs (and other subrecipients) complete MOE calculations:<br>o Sample LEA MOE calculation and supporting documentation<br>o SEA guidance to LEAs on procedures for calculating |

| | | | MOE |
|---|---|---|---|
| MOE Calculation/Review Process | Does the SEA have a process to assist LEAs who have failed to meet MOE in a given fiscal year with requesting a waiver from the Department? | *Yes/No (Circle One)* | S4: For each LEA that does not maintain effort, the SEA calculations to determine how much the LEA's allocation for each covered program is reduced.<br><br>S5: Documentation of statewide MOE failure (by LEA) for the 5 immediately preceding fiscal years. |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | S6: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
|---|---|---|
| **MOE Calculation/Review Process** | **S1.**<br>**If the SEA calculates MOE:**<br>• 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, perform calculations, and evaluate compliance.<br><br>**If the LEA calculates MOE**:<br>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. | |
| **MOE Calculation/Review Process** | **S2.** What steps does the SEA take when it identifies an LEA that has not complied with MOE requirements? | |
| **MOE Guidance and Waiver Support** | **S3.** How does the SEA provide guidance and/or technical assistance to LEAs regarding compliance with MOE requirements (including MOE calculations if the LEAs perform the MOE calculations)? | |
| **MOE Guidance and Waiver Support** | **S4.** How does the SEA support LEAs when they submit a MOE waiver request? | |

## T.  Comparability

ESEA
§1118(c)

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.

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

Subtopics:
- SEA Comparability Determination
- SEA Review Process for LEA Comparability
- Comparability Guidance and Technical Assistance

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Comparability Determination | How many LEAs within the State meet the conditions for required annual determination of comparability? | (Enter brief response here) | T1: Sample LEA comparability reports comparing Title I schools to non-Title I schools. |
| SEA Comparability Determination | Describe the process that LEAs use to demonstrate compliance with comparability requirements to the SEA, including the use of any standard reports or forms and the timeline and frequency of LEA reporting on comparability. | (Enter brief response here) | T2: Evidence that SEA is monitoring comparability for all qualifying LEAs at least once every two years. |
| SEA Comparability Determination | Does the SEA require LEAs to submit written procedures for determining comparability? | Yes/No (Circle One) | T3: Guidance to LEAs regarding comparability requirements (if available) |
| SEA Comparability Determination | How many LEAs within the State failed to meet comparability requirements in the most recent school year? | (Enter number here) | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | (Enter list of documents response here) | T4: Other documentation that would serve as evidence for the questions asked. |

## On-site/Desk Review Questions

| Subtopic | Question | SEA Response |
|---|---|---|
| SEA Review Process for LEA Comparability | **T1.** Describe the SEA's process for reviewing LEA comparability, including the timeline for review. | |
| SEA Review Process for LEA Comparability | **T2.** How does the SEA ensure that LEAs that have failed to demonstrate comparability take sufficient corrective action to address the issue? | |
| SEA Review Process for LEA Comparability | **T3.** What is the timeline for LEAs to resolve any issues and demonstrate comparability to the SEA? | |
| Comparability Guidance and Technical Assistance | **T4.** How does the SEA provide any guidance or technical assistance to LEAs regarding comparability requirements? | |

## U. Equitable Services

ESEA
§1117
§8501

ESEA Regulations
34 C.F.R. 299.6
34 C.F.R. 299.9

Title I Regulations
34 C.F.R. 200.62-67

EDGAR
34 C.F.R. 76.661

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.

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

Subtopics:
- SEA Equitable Services Oversight
- Direct State Services

### Self-Assessment Questions

| Subtopic | Questions | SEA Response | Suggested Documentation |
|---|---|---|---|
| SEA Equitable Services Oversight | How many districts within the State provide equitable services? | (Enter number here) | |
| SEA Equitable Services Oversight | How many total students within the State receive equitable services? | (Enter number here) | |
| SEA Equitable Services Oversight | How does the SEA ensure that its LEAs engage in timely and meaningful consultation with private school officials? | (Enter brief response here) | U1: Guidance provided to LEAs regarding provision of equitable services<br><br>U2: Samples of any reviews conducted regarding equitable services (if available) |

| | | | U3: Guidance or sample communications with private schools or private school organizations around the provision of equitable services |
|---|---|---|---|
| SEA Equitable Services Oversight | Has the SEA appointed an ombudsman? | *Yes/No (Circle One)* | |
| Direct State Services | 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 —<br>• Requested that the SEA provide such services directly; and<br>• 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? | *Yes/No (Circle One)* | U4: Guidance or sample communications with private schools or private school organizations around the direct SEA provision of equitable services |
| Direct State Services | Is the SEA currently providing equitable services directly or through contracts with public or private agencies, organizations, or institutions? | *Yes/No (Circle One)* | |
| Additional Documentation | For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | *(Enter list of documents response here)* | U5: 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 | **U1.** What types of information must an LEA 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 | **U2.** 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? | |
| SEA Oversight of Equitable Services | **U3.** Please describe the role and activities of the SEA's equitable services ombudsman. | |

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| SEA Oversight of Equitable Services | **U4.** 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)? | |
| SEA Oversight of Equitable Services | **U5.** 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? | |
| SEA Oversight of Equitable Services | **U6.** 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? | |
| Equitable Services Guidance and Support | **U7.** 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? | |
| Equitable Services Guidance and Support | **U8.** 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? | |
| Direct State Services | **U9.** Where private school officials have requested and demonstrated an LEA is not meeting equitable services requirements, please describe the process the SEA has a process for providing equitable services directly. | |
| Direct State Services | **U10.** If the SEA is currently providing equitable services directly, please describe what services are provided and how they are delivered. | |

# SEA Self-Evaluation

The self-evaluation section collects the SEA's rating of performance and progress on grant administration of applicable federal programs. For each section, please rate your SEA's performance and progress on grant administration. The SEA should use information provided in the fiscal review sections to inform the ratings in the SEA Self-Evaluation. Ratings are based on a four-point scale, for which "met requirements with commendation" represents high quality implementation where the grantee is exceeding expectations; "met requirements" indicates that work is of an acceptable quality and the grantee is meeting expectations; "met requirements with recommendations" indicates there are quality implementation concerns and some improvements could be made to ensure the grantee continues to meet expectations; and "action required" indicates there are significant compliance or quality concerns that require urgent attention by the SEA and will be revisited until the SEA has remedied the issue.

## Self-Assessment Questions

| Domain: Section | SEA Self-Evaluation |
|---|---|
| Financial Management and Cross-Cutting Requirements | |
| A.   Accounting Systems and Fiscal Controls | |
| B.   Cash Management and Payment Systems | |
| C.   Period of Availability and Carryover | |
| D.   Internal Controls | |
| E.   Audit Requirements | |
| F.   Records and Information Management | |
| G.   Equipment and Supplies Management | |
| H.   Personnel | |
| I.    Procurement | |
| J.    Indirect Costs | |
| K.   Charter School Authorization and Oversight | |
| Program Fiscal Requirements | |
| L.   Reservations and Consolidation | |
| M.   Budgeting and Activities | |
| N.   Allocations | |
| O.   Risk Assessment (External) | |
| P.   Subrecipient Monitoring | |
| Q.   LEA Support and Guidance | |
| R.   Supplement, Not Supplant | |
| S.   Maintenance of Effort (MOE) | |

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|---|---|
| T.   Comparability | |
| U.   Equitable Services | |