

**Office of Elementary and Secondary Education (OESE)
State Educational Agency (SEA)
Fiscal Self-Assessment and On-site/Desk Review Protocol**

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Office of Elementary and Secondary Education (OESE) Performance Review

The Office of Elementary and Secondary Education (OESE) 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 OESE'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 OESE performance review process are to conduct a State-centered, performance-focused review of certain OESE programs (the Elementary and Secondary Schools Emergency Relief Fund (ESSER, and the Governor's Emergency Education Relief Fund (GEER)) 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 OESE performance review process is organized by areas, which reflect the programmatic and fiscal requirements and priorities of OESE 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), the Every Student Succeeds Act (ESSA), and the Coronavirus Aid Relief, and Economic Security (CARES) Act.

The OESE performance review is comprised of a self-assessment and an on-site or desk review. The self-assessment and on-site or desk review protocols are organized by domains and sections that reflect fiscal and some programmatic requirements of OESE programs (ESSER and GEER). 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.

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, and Title III Program Directors, 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?	<i>Yes/No (Circle One)</i>	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?	<i>Yes/No (Circle One)</i>	

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?	<i>Yes/No (Circle One)</i>	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?	<i>Yes/No (Circle One)</i>	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?	<i>Yes/No (Circle One)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	Guidance to LEAs regarding the allowability of costs paid for using Federal funds Other documentation that would serve as evidence for the questions asked.

On-Site/Desk Review Questions

Subtopic	Questions	SEA Response
Allowable Costs	How does the SEA ensure that it (the SEA) only uses Federal funds for allowable costs?	
Allowable Costs	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	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	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?	

Accounts Management	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	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	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, and Title III Program Directors, 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)?	<i>Yes/No (Circle One)</i>	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?	<i>(Enter brief response here)</i>	
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?	<i>(Enter brief response here)</i>	
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?	<i>Yes/No/Not Applicable (Circle One)</i>	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.	<i>(Enter list of documents response here)</i>	Written procedures (or other descriptions) for the system of controls used to ensure proper payments Evidence of communications with subgrantees regarding cash management requirements (e.g., guidance materials, monitoring materials, etc.) 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	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	Are payment vouchers and/or supporting documentation identified by grant program, number, date, and expense classification?	
SEA Payment Systems	Are procedures in place to prevent payments from being authorized and issued on verbal authority or by unauthorized individuals?	
SEA Payments Systems	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	How does the SEA ensure that subrecipients are complying with applicable cash management and payment requirements?	
SEA Oversight of LEA Cash Management	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	What steps does the SEA take when it identifies a subrecipient that has large balances of cash on-hand?	

C. Period of Availability

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. Any funds not obligated by the end of the performance 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, and Title III Program Directors, Program Accountant(s)

Subtopics:

- Period of Availability – SEA Procedures
- Oversight of LEAs on Period of Availability
- SEA Guidance to LEAs on Period of Availability

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?	<i>(Enter brief response here)</i>	Documented policies outlining period of availability requirements for staff (including both obligation and liquidation periods) 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?	<i>(Enter brief response here)</i>	
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.)?	<i>(Enter brief response here)</i>	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?	<i>(Enter brief response here)</i>	
Period of Availability – SEA Procedures	What are the final dates for subrecipients to: a. obligate/encumber program funds; and liquidate program obligations?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	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. Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	SEA Response
Oversight of LEAs on Period of Availability	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?	
Oversight of LEAs on Period of Availability	Describe how the SEA identifies and manages the return of unobligated subrecipient award balances (if applicable).	
SEA Guidance to LEAs of Period of Availability	How does the SEA ensure that subrecipients are aware of all requirements regarding period of availability?	

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, and Title III Program Directors, 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.	<i>(Enter brief response here)</i>	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?	<i>Yes/No (Circle One)</i>	D2: Written standards of employee conduct
Control Environment	How does SEA leadership/management demonstrate the importance of integrity and ethical values within the organization?	<i>(Enter brief response here)</i>	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?	<i>(Enter brief response here)</i>	

Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	<p>D4: Comprehensive Internal Controls Policies, Internal Controls Plan, etc.</p> <p>D5: Sample evaluations of the performance of the internal controls system (if available)</p> <p>D6: Sample internal risk assessment manuals or other materials (e.g., internal risk assessment tools, descriptions of indicators, etc.)</p> <p>D7: Other documentation that would serve as evidence for the questions asked.</p>
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On-site/Desk Review Questions

Subtopic	Questions	SEA Response
Entity Risk Identification and Mitigation	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	How does the SEA respond when it identifies risks affecting the operation or performance of the agency?	
Internal Controls Monitoring and Evaluation	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	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, and Title III Program Directors, 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?	<i>Yes/No (Circle One)</i>	E1: Documented procedures (and samples of any tools) used to track timeliness and completion of subrecipient Single Audits reporting 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?	<i>Yes/No (Circle One)</i>	

Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	<p>E3: Audit resolution handbooks, manuals, or SOPs</p> <p>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</p> <p>E5: Other documentation that would serve as evidence for the questions asked.</p>
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On-site/Desk Review Questions

Subtopic	Questions	SEA Response
Subrecipient Audit Resolution and Follow-Up	What process does the SEA use to resolve subrecipient audits? Who is responsible for resolving subrecipient audit findings?	
Subrecipient Audit Resolution and Follow-Up	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	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	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	Does the SEA utilize subrecipient audit data when planning subrecipient monitoring activities? If so, how?	
Use of Audit Data	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, and Title III Program Directors, 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)?	<i>Yes/No (Circle One)</i>	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?	<i>Yes/No (Circle One)</i>	
Records Retention and Maintenance	Is the SEA responsible for the maintenance of its own records or does another agency have that responsibility?	<i>SEA/Other State Agency (Circle One)</i>	

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?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	F2: Policies and procedures regarding the use, protection, and storage of PII F3: Copies of information technology (IT) system access rules F4: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	SEA Response
Information Security	How does the SEA protect and safeguard PII? Do protections cover PII from all sources – SEA personnel, students, teachers, etc.?	
Information Security	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	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	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	How does the SEA ensure that LEAs have sufficient policies and procedures in place to protect and safeguard PII?	
SEA Oversight of LEA Security	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, and Title III Program Directors, 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?	<i>Yes/No (Circle One)</i>	
SEA Equipment and Supplies Management Procedures	Does the SEA maintain an inventory of items purchased using Federal funds?	<i>Yes/No/NA (Circle One)</i>	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.)?	<i>SEA/Other State Agency (Circle One)</i>	

SEA Equipment and Supplies Management Procedures	What information is included in the SEA's master inventory (or inventories)?	<i>(Enter brief response here)</i>	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?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	G3: Other examples of acceptable Documentation include: <ul style="list-style-type: none"> • Control policies for vulnerable assets • Policies for disposition of equipment and supplies purchased using program funds • Policies for managing access and use of equipment and supplies 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	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	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	Does the SEA investigate all instances where items purchased with Federal funds have been damaged, lost, or stolen?	
Equipment and Supplies Use and Management	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	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?	

Equipment and Supplies Disposition	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	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, and Title III Program Directors, 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.)?	<i>(Enter brief response here)</i>	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?	<i>(Enter brief response here)</i>	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.	<i>(Enter list of documents here)</i>	H3: Other documentation that would serve as evidence for the questions asked.

On-site/Desk Review Questions

Subtopic	Questions	SEA Response
Personnel Expenditures	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	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	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, and Title III Program Directors, 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?	<i>SEA/Other Agency/Both (Circle One)</i>	
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.	<i>(Enter brief response here)</i>	
SEA Procurement Procedures	Does the SEA maintain documented, comprehensive procurement procedures that capture all phases of the procurement process and all applicable procurement requirements?	<i>Yes/No (Circle One)</i>	I1: Procurement manual or other documented procurement procedures

SEA Procurement Procedures	Please briefly describe the SEA's general procurement process, including how transactions are initiated, reviewed, and executed.	<i>(Enter brief response here)</i>	
Conflicts of Interest	Does the SEA have documented rules and/or procedures to protect against conflicts of interest during the procurement process?	<i>Yes/No (Circle One)</i>	12: Documentation outlining conflict of interest policies
Conflicts of Interest	If yes, how are these rules and/or procedures enforced?	<i>(Enter brief response here)</i>	
Suspension/Debarment	How does the SEA ensure that it does not contract with parties who have been suspended or debarred?	<i>(Enter brief response here)</i>	13: 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.	<i>(Enter list of documents here)</i>	14: Documentation that evidences evaluation of subrecipient procurement processes 15: Documentation of contractor monitoring and evaluation 16: 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	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	Does the SEA review a sample of LEA procurement transactions during subrecipient monitoring?	
SEA Oversight of LEA Procurement Processes	How does the SEA ensure that subrecipients are aware of Federal and State procurement requirements?	
SEA Oversight of LEA Procurement Processes	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	How does the SEA monitor the work of contractors to ensure that work is performed in accordance with agreements and Federal requirements?	

Contractor Oversight	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?	
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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, and Title III Program Directors, 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?	<i>(Enter brief response here)</i>	J1: Samples of indirect cost calculations
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents response here)</i>	J2: Documentation evidencing communication with (or monitoring of) subrecipients involving compliance with indirect cost requirements 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	Describe the process the SEA uses to establish LEA indirect cost rates.	

SEA Oversight of LEA
Indirect Cost Charges

How does the SEA ensure that subrecipients are only charging indirect costs at approved indirect cost rates?

