

**Office of Elementary and Secondary Education (OESE)  
Local Educational Agency (LEA)  
Fiscal Self-Assessment and 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 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 that 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.

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 Local Educational Agency (LEA) 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 LEA 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.

## 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 LEA Participants: Chief Financial Officer ((CFO) or CFO representative), Title I, Title II, and Title III Directors, Program Accountant(s)

Subtopics:

- LEA Accounting System Overview
- Allowable Costs
- Accounts Management
- Accounts Monitoring

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Accounting System Overview	Does the LEA have standardized, documented procedures for accounting for Federal funds?	<i>Yes/No (Circle One)</i>	A1: Accounting system manuals or other written description of accounting system and process
LEA Accounting System Overview	Does the LEA's accounting system allow for the identification of award amounts, authorizations, obligations, and unobligated balances for each Federal award?	<i>Yes/No (Circle One)</i>	A2: Sample accounting journal entry that includes transactions with program funds (with explanations of any coding)
LEA Accounting System Overview	How does the LEA identify and track Federal funds within its accounting system?	<i>(Enter brief response)</i>	

Allowable Costs	Does the LEA maintain written procedures for determining the allowability of costs?	<i>Yes/No (Circle One)</i>	A3: Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls)
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>	A4: Sample guidance from SEA regarding cost allowability (if available)  A5: Other documentation that would serve as evidence for the questions asked.

***On-site/Desk Review Questions***

Subtopic	Questions	Notes
Allowable Costs	What process (or processes) does the LEA use to ensure that Federal funds are only used for allowable costs?	
Allowable Costs	Has the SEA recently provided guidance around cost allowability or other topics related to the management and use of Federal funds?	
Allowable Costs	Does the LEA seek the input of the SEA when there is a question about whether a potential LEA or school use of funds would be allowable? If so, does the SEA provide timely feedback?	
Accounts Management	How does the LEA limit access to its accounting system, segregate duties within its system, or otherwise protect against unauthorized obligations of Federal funds?	
Accounts Monitoring	Does the LEA 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 LEA's process for monitoring accounts and performing reconciliations where necessary.	
Accounts Monitoring	Does the LEA have a process to compare actual spending to budgeted amounts to track spending levels and patterns during the award period?	

## 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 LEA Participants:** Chief Financial Officer (or CFO representative), Title I, Title II, and Title III Directors, Program Accountant(s)

**Subtopics:**

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

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Cash Management Procedures	How does the LEA ensure that it complies with cash management requirements during the administration of Federal programs?	<i>(Enter brief response here)</i>	B1: Written cash management policies and procedures, including payment process
LEA Cash Management Procedures	How does the LEA ensure that minimal time elapses between the LEA's receipt and disbursement of funds?	<i>(Enter brief response here)</i>	
LEA Cash Management Procedures	If the LEA deposits program funds in an interest-bearing account, does the LEA have policies in place to ensure it returns any accumulated interest to the Federal government?	<i>Yes/No/Not Applicable (Circle One)</i>	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.	<i>(Enter list of documents response here)</i>	B3: Written procedures (or other descriptions) for the system of controls used to ensure proper payments B4: Other documentation that would serve as evidence for the questions asked.

*On-site/Desk Review Questions*

Subtopic	Questions	<i>LEA Response</i>
LEA Payments	Does the LEA have a procedure in place to ensure that all of its payments and outlays are supported by source documentation (e.g., invoices, subaward documents, payroll documentation, etc.)?	
LEA Payments	Are procedures in place to prevent payments from being authorized and issued on verbal authority or by unauthorized individuals?	
SEA Oversight of LEA Cash Management	How does the SEA ensure that the LEA is complying with all applicable cash management requirements?	
SEA Oversight of LEA Cash Management	Has the SEA provided any guidance or technical assistance to the LEA regarding cash management and payment requirements?	

### 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.

Recommended LEA Participants: Chief Financial Officer (or CFO representative), Program Directors, Program Accountant(s)

Subtopics:

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

#### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Period of Availability – LEA Procedures	How does the LEA ensure that it only uses grant funds for expenditures that were incurred during an award’s period of availability?	<i>(Enter brief response here)</i>	C1: Documented policies outlining period of availability requirements for staff (including both obligation and liquidation requirements)  C2: Examples (or descriptions) of controls designed to ensure compliance with period of availability requirements (including both obligation and liquidation requirements)
Period of Availability – LEA Procedures	How does the LEA ensure that all obligations are liquidated by the end of the liquidation period?	<i>(Enter brief response here)</i>	

Period of Availability – LEA Procedures	Has the LEA been required to return any unobligated balances for the covered programs in the past two fiscal years?  <b>Note:</b> The question does not pertain to funds returned because of an audit finding or SEA subrecipient monitoring finding.	<i>Yes/No (Circle One)</i>	
SEA Oversight of LEA Compliance with Period of Availability and Carryover Requirements	What are the final dates (month and date) for which the LEA can: a) obligate program funds and b) liquidate program obligations/drawdown funds from the SEA during the carryover year?	<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>	C3: Documented policies or procedures designed to ensure compliance with applicable limitations on the amount carryover funds  C4: Other documentation that would serve as evidence for the questions asked.

**On-site/Desk Review Questions**

Subtopic	Questions	LEA Response
SEA Guidance and Oversight around Period of Availability and Carryover	Has the SEA provided any guidance to the LEA recently around period of availability and carryover requirements?	
SEA Guidance and Oversight around Period of Availability and Carryover	How does the SEA ensure that the LEA does not carryover funds in excess of applicable requirements or otherwise encourage the LEA to ensure that funds are spent in a timely manner?	
SEA Guidance and Oversight around Period of Availability and Carryover	Has the SEA engaged in any discussions with the LEA regarding carryover balances to encourage the LEA to ensure that all carryover funds are used before the end of the carryover period?	





## 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 LEA Participants:** Chief Financial Officer (or CFO representative), Program Directors, Program Accountant(s)

### Subtopics:

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

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Internal Controls	Does the LEA have documented policies for the segregation of duties?	<i>Yes/No (Circle One)</i>	D1: Documented policies regarding segregation of duties
LEA Internal Controls	If yes, please identify the title of the document submitted that contains such policies.	<i>(Enter brief response here)</i>	
LEA Internal Controls	Has the LEA established written standards of conduct for employees that include expectations concerning ethical behavior?	<i>Yes/No (Circle One)</i>	D2: Written standards of employee conduct
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>	D3: Sample internal evaluations of the LEA’s internal controls system (if available)  D4: Other documentation that would serve as evidence for the questions asked.

*On-site/Desk Review Questions*

Subtopic	Questions	<i>LEA Response</i>
LEA Internal Controls	Describe how the segregation of duties among LEA staff provides an adequate system of checks and balances.	
LEA Internal Controls	How would the LEA describe the steps the organization has taken and the controls that have been put in place to protect against waste, fraud, and abuse?	
LEA Internal Controls	How does the LEA ensure that its internal controls system is performing as expected? Are any evaluations of the system performed (either internally or externally) on an annual basis?	
SEA Feedback on Internal Controls	Does the SEA include the review of internal controls in its LEA monitoring activities? If not, does the SEA conduct any other evaluations of the LEA's internal controls system?	
SEA Feedback on Internal Controls	Has the SEA provided any guidance or technical assistance to the LEA regarding internal controls?	

## 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 LEA Participants:** Chief Financial Officer (or CFO representative), 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	LEA Response	Suggested Documentation
Audit Completion	Has the LEA met the Single Audit threshold and had an audit performed at least once in the past three fiscal years?	Yes/No (Circle One)	E1: Documented procedures for obtaining and completing Single Audit (where audit threshold has been met)
Audit Completion	Has the LEA received an audit finding for the covered programs (either a program-specific or cross-cutting finding) in one of its past three audits?	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)	E2: Sample communications with the SEA regarding submission of Single Audit reports (if available)  E3: Samples of communications with SEA regarding audit resolution activities including corrective action

			follow-up (if available)  E4: Other documentation that would serve as evidence for the questions asked.
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*On-site/Desk Review Questions*

Subtopic	Questions	<i>LEA Response</i>
Audit Resolution	How does the SEA follow up on LEA audit findings? Does the SEA contact the LEA for information before issuing a determination?	
Audit Resolution	How does the SEA communicate its determination regarding audit findings to the LEA? What types of information are included in that determination?	
SEA Corrective Action Follow-Up	Where the SEA requires the LEA to take additional action to address audit findings, how does the SEA follow up with the LEA to ensure that corrective action has been completed?	
SEA Corrective Action Follow-Up	What types of evidence does the SEA require the LEA to submit to demonstrate completion of required corrective action?	

## 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 LEA shall keep records that fully show the amount of funds under a grant award or subgrant, how the LEA 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 LEA 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 LEA Participants:** Chief Financial Officer (or CFO representative), Program Directors, individuals responsible for LEA records retention and maintenance, individuals responsible for LEA information security

**Subtopics:**

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

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Records Retention and Maintenance	Does the LEA have documented records retention policies that include descriptions of the categories of required records, timelines for storage and maintenance, procedures for archiving and disposal, and designations of responsive individuals?	<i>Yes/No (Circle One)</i>	F1: Records management and records retention procedures
Records Retention and Maintenance	How does the LEA monitor or inventory its records to ensure that all necessary records are maintained and stored for required time periods?	<i>(Enter brief response here)</i>	
Records Retention and Maintenance	How do you ensure the district is sufficiently maintaining records to facilitate an audit?	<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>	<p>F2: Policies and procedures regarding the use, protection, and storage of PII</p> <p>F3: Copies of information technology (IT) system access rules</p> <p>F4: Other documentation that would serve as evidence for the questions asked.</p>
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***On-site/Desk Review Questions***

Subtopic	Questions	<b><i>LEA Response</i></b>
Information Security	How does the LEA protect and safeguard personally identifiable information (PII)? Do protections cover PII from all sources – LEA personnel, student data, teacher data, etc.?	
Information Security	Does the LEA require staff who work with PII to receive training on practices for protecting PII to ensure the integrity and security of the information? If so, describe the required training.	
Information Security	Has the SEA provided the LEA with any guidance or support regarding practices for protecting and safeguarding student data and other forms of PII?	
Information Security	How does the SEA monitor the policies and procedures the LEA has in place to protect and safeguard PII?	

## G. Equipment and Supplies Management

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

GAO Green Book  
[Principle 10.03](#)

**Description:** An LEA 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 LEA Participants:** Chief Financial Officer (or CFO representative), 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:

- LEA Equipment and Supplies Management Procedures
- Equipment and Supplies Use and Management
- Equipment and Supplies Disposition

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Equipment and Supplies Management Procedures	Does the LEA purchase items using Federal funds?	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	Does the LEA maintain property records that include:		G1: Equipment and Supplies management manuals, handbooks, SOPs, etc.
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• A description of the property?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• A serial number or other identification number?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management	<ul style="list-style-type: none"> <li>• The source of funding of the property (including the Federal Award Identification Number)?</li> </ul>	<i>Yes/No (Circle One)</i>	



Procedures			
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• Indication of the titleholder for the equipment and supplies?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The acquisition date?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The cost of the equipment and supplies?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The percentage of Federal participation in the cost of the equipment and supplies for the award under which it was acquired?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The location of the property?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The intended use of the property?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	<ul style="list-style-type: none"> <li>• The ultimate disposition date and price of the property (where applicable)?</li> </ul>	<i>Yes/No (Circle One)</i>	
Equipment and Supplies Management Procedures	Does the LEA perform a physical inventory of its equipment and supplies and reconcile the results with the LEA's main property records at least once every two years?	<i>Yes/No (Circle One)</i>	G2: Most recent inventory of equipment and supplies purchased with program funds
Additional Documentation			G3: Policies for managing access and use of equipment and supplies G4: Policies for conducting physical inventories and reconciliations G5: Policies for disposition of equipment and supplies purchased using program funds G6: Documented policies regarding access, storage, and use of technology items purchased using Federal funds

*On-site/Desk Review Questions*

Subtopic	Questions	<i>LEA Response</i>
Equipment and Supplies Use and Management	Describe the physical inventory process used to ensure that the location and condition of all equipment and supplies purchased using Federal funds is fully accounted for by the LEA. Include the names and titles of responsive individuals, as well as the frequency of the inventory process.	
Equipment and Supplies Use and Management	How does the LEA ensure that equipment and supplies purchased using Federal funds is protected from loss, damage, or theft? Does the LEA investigate and document any and all instances of loss, damage or theft to determine the cause?	
SEA Oversight of LEA Equipment and Supplies Use and Management	How does the SEA monitor LEA procedures for inventorying, managing, and using equipment and supplies purchased using Federal funds (if at all)?	
SEA Oversight of LEA Equipment and Supplies Use and Management	Has the SEA provided any feedback to the LEA on the LEA's equipment and supplies management policies and procedures?	
Equipment and Supplies Disposal	How does the LEA dispose of equipment and supplies purchased using Federal funds? Does the LEA have procedures to determine any potential Federal share of sale proceeds (where applicable)?	

## H. Personnel

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

**Description:** An LEA 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 LEA Participants:** Chief Financial Officer (or CFO representative), Program Directors, Program Accountant(s)

**Subtopics:**

- LEA Personnel Controls
- Personnel Expenditure

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Personnel Controls	How does the LEA ensure that personnel charges reflect a true distribution of the work performed by its employees (particularly where 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 <ul style="list-style-type: none"> <li>• Documentation should include a description of the controls designed to ensure accurate, allowable, and allocable personnel charges for Federal programs</li> </ul>
Personnel Controls	Are specific officials designated to approve employee time and effort documentation and charges? Do these individuals have first-hand knowledge of the work performed by the employees?	<i>Yes/No (Circle one)</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>	

### On-site/Desk Review Questions

Subtopic	Questions	<i>LEA Response</i>
Personnel Expenditures	Does the LEA have an internal process in place to evaluate the accuracy and reliability of its time and effort system? If so, describe that process.	
Personnel Expenditures	Has the SEA evaluated the sufficiency of the system the LEA uses to document time and effort charges made to Federal awards? If so, describe that process.	

## I. Procurement

Uniform Guidance

[2 C.F.R. 200.318](#)

[2 C.F.R. 200.322](#)

[2 C.F.R. 200.326](#)

**Description:** An LEA must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in the Uniform Grant Guidance.

**Recommended LEA Participants:** Chief Financial Officer (or CFO representative), Program Directors, Program Accountant(s), individuals responsible for overseeing procurement transactions

**Subtopics:**

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

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
Procurement Procedures	Does the LEA have documented procurement procedures which reflect applicable Federal, State, and local laws and regulations?	<i>Yes/No (Circle one)</i>	I1: Procurement manual or other documented procurement procedures
Procurement Procedures	Does the LEA maintain written standards of conduct covering conflicts of interest?	<i>Yes/No (Circle one)</i>	I2: If not included in P1, written standards of conduct covering conflicts of interest
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>	I3: Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties

### On-site/Desk Review Questions

Subtopic	Questions	LEA Response

LEA Procurement Processes	Please describe the process the LEA uses to procure items and services using Federal funds.	
LEA Procurement Processes	How do the LEA's procurement procedures ensure full and open competition when conducting procurement transactions?	
LEA Procurement Processes	How does the LEA ensure that it does not contract with parties that have been suspended or debarred?	
Contractor Oversight	How does the LEA monitor the work of contractors to ensure that work is performed in accordance with agreements and Federal requirements?	
SEA Oversight of LEA Procurement Process	Has the SEA conducted any reviews of the LEA's procurement process? If so, describe the process the SEA used and any feedback received as a result of that review?	
SEA Oversight of LEA Procurement Process	Does any review the SEA may have conducted include a review of the procedures the LEA has in place to monitor the work of contractors? If so, describe that process.	
SEA Oversight of LEA Procurement Process	Has the SEA provided any guidance to the LEA regarding Federal and State procurement requirements or best practices for conducting procurements using State and/or Federal funds?	

## 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), Program Directors, Program Accountant(s)

**Subtopics:**

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

### Self-Assessment Questions

Subtopic	Questions	LEA Response	Suggested Documentation
LEA Indirect Cost Charges	Does the LEA charge indirect costs to Federal programs?	<i>Yes/No (Circle One)</i>	
LEA Indirect Cost Charges	Does the LEA have an approved indirect cost rate agreement?	<i>Yes/No (Circle One)</i>	J1: LEA Approved Indirect Cost Rate Agreement (if available)
LEA Indirect Cost Charges	How does the LEA ensure indirect costs are only charged at the approved indirect cost rates?	<i>(Enter brief response here)</i>	J2: Sample accounting entry showing indirect cost charges (if available)
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>	J3: Documentation evidencing communication from the SEA (or monitoring by the SEA) of LEA compliance with indirect cost requirements  J4: Other documentation that would serve as evidence for the questions asked.

*On-site/Desk Review Questions*

Subtopic	Questions	<i>LEA Response</i>
SEA Review of LEA Indirect Cost Charges	How does the SEA review LEA indirect cost charges? At what point during the grant life cycle does the SEA review LEA indirect cost charges (during budgeting, reimbursement, review of financial year-end reports, etc.)?	
SEA Review of LEA Indirect Cost Charges	What steps does an SEA take when it identifies that the LEA has made excess indirect cost charges?	
SEA Review of LEA Indirect Cost Charges	Has the SEA provided guidance to the LEA around indirect cost requirements? Has the SEA communicated the process for obtaining an indirect cost rate agreement?	