

Individuals with Disabilities Education Act (IDEA)

Site Review School Year 2020-2021 Worksheet

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

LEA/SOP/Charter School EC Director/Coordinator: Email: Phone:

Person Completing Form: Email: Phone:

- **Federal IDEA funds include: PRC 49,60,70,82,114,118,119**
- **This form must be completed, signed and returned with the required documentation.**
- **All documentation must reflect the 2019-2020 and 2020-2021 school years unless otherwise indicated.**

*DPI electronic files will be used for this evidence.

All information must be submitted electronically to IDEA.FiscalReviews@dpi.nc.gov

1. Time & Effort	
Requirements	Documentation
<ul style="list-style-type: none"> • The LEA must ensure Time & Effort requirements are met for all personnel paid with Federal IDEA funds. • Federal regulations required that LEAs have a written policy/procedure for Time & Effort 	<input type="checkbox"/> Submit written policies/procedures for meeting Time & Effort requirements for personnel paid with Federal IDEA funds including: <ul style="list-style-type: none"> <input type="checkbox"/> Description of the federal single and multiple cost objective requirement <input type="checkbox"/> Dates of the periods to collect Time & Effort documentation for Semi-Annual certifications and Personnel Activity Reports (PAR) <input type="checkbox"/> Description of the reconciliation process when using Personnel Activity Reports (PAR) <input type="checkbox"/> Staff position(s) responsible for identifying employees who require Time & Effort documentation and collecting and maintaining certifications <p>Personnel are paid from Federal IDEA funds? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>

<p>Section 1 continued</p>	<p>If NO, move to Section 2 – Equipment</p> <p><input type="checkbox"/> Provide a list of all schools with corresponding school codes.</p> <p><input type="checkbox"/> Time & Effort Documentation Time & Effort Documentation includes Semi-Annual Certification(s) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, check and provide the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Payroll by PRC for all Federal IDEA programs for December 2019 & May 2020 <input type="checkbox"/> Semi-Annual Certifications for school years 2019-20 and 2020 -21 available for review <input type="checkbox"/> Staff (teachers, teacher assistants, coordinators and related services providers) weekly instructional schedule corresponding to the Semi-Annual Certifications <input type="checkbox"/> Professional educator’s license corresponding to the Semi-Annual Certifications available for review <p>Time & Effort documentation includes Personnel Activity Reports (PARs) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, check and provide the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> PARs and corresponding payroll record for the pay period of December 2019 <input type="checkbox"/> Staff (teachers, teacher assistants, coordinators and related service providers) weekly instructional schedule available for review <input type="checkbox"/> Professional educator’s license corresponding to the PARs available for review. <input type="checkbox"/> Evidence of quarterly PAR reconciliation
<p>2. Equipment</p>	
<p style="text-align: center;">Requirements</p>	<p style="text-align: center;">Documentation</p>
<ul style="list-style-type: none"> • Federal regulations require that LEAs have a written policy/procedure for equipment. • The LEA must maintain records for equipment purchased with Federal 	<p><input type="checkbox"/> Provide written policies/procedures for equipment which include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Staff position(s) and procedures for maintaining records and inventory of equipment including computing devices <input type="checkbox"/> Staff position(s) and procedures for conducting the physical inventory <input type="checkbox"/> Disposition of equipment <p>Computing devices were purchased from Federal IDEA funds. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>

<p>IDEA funds and conduct a physical inventory at least every two years.</p>	<p>Equipment was purchased from Federal IDEA funds. <input type="checkbox"/>Yes <input type="checkbox"/>No</p> <p>If NO to both questions, move to Section 3 – Contracted Services. If YES to either, provide the following information.</p> <p><input type="checkbox"/>Evidence of equipment and computing devices purchased (paid invoices)</p> <p><input type="checkbox"/>Expenditure reports with object codes 411, 461, 462, 561, and 562.</p> <p><input type="checkbox"/>A copy of disposition document (if applicable).</p> <p><input type="checkbox"/>A copy of the physical inventory conducted within the last two (2) school years, including computing devices with the following criteria: Date purchased, serial or other identifying number, description, vendor, title holder, cost, program report code (PRC) or other identifying funding source, % of federal participation, location, condition, and if applicable disposition date.</p>
<p>3. Contracted Services</p>	
<p>Requirement</p>	<p>Documentation</p>
<ul style="list-style-type: none"> Contracts and related invoices must contain sufficient information to assure that the services which have been requested have actually been received. 	<p><input type="checkbox"/>Provide written policies and procedures for contracts including:</p> <ul style="list-style-type: none"> <input type="checkbox"/>Contract selection or rejection <input type="checkbox"/>Process for verifying vendors have not been suspended or debarred by the state and/or federal government. <p>Contracted Services are purchased from Federal IDEA funds. Yes No</p> <p>If NO, move to Section 4 – MOE. If yes, provide the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/>List of Federal IDEA contract providers. <input type="checkbox"/>Contracts are available for review. <input type="checkbox"/>Invoices are available for review. <input type="checkbox"/>Federal IDEA expenditure reports for object codes 311, 317, 318, 331, and 344. <input type="checkbox"/>Evidence that contracts for charter schools include the indebtedness clause.

4. Maintenance of Fiscal Effort (MOE)	
Requirements	Documentation
<ul style="list-style-type: none"> The LEA must not reduce the level of expenditures for the education of children with disabilities from state and/or local funds below the level of those expenditures for the preceding fiscal year without allowable justifications. 	<p><input type="checkbox"/> Provide the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Maintenance of Effort (MOE) section of the IDEA Part B (611) Grant for 2020-21* <input type="checkbox"/> MOE calculation form for 2018-19 and 2019-20 submitted in the 2020-21 IDEA Part B (611) Grant * <input type="checkbox"/> State and local expenditure reports for 2018-19 (must match the calculation form and MOE Expenditure table of the grant) * <input type="checkbox"/> State and local expenditure reports for 2019-20 (must match the calculation form and MOE Expenditure table of the grant) * <p>Note: Identify entries used to determine state and local expenditures for students with disabilities. Identify (highlighting, circling, etc.) figures that coincide with figures on the MOE calculation form. Sort by PRCs 29, 32, 36, and 63 and circle others as applicable (i.e. 001, 007). Be sure to include all appropriate purpose codes (see MOE form for appropriate codes). The year to date totals on the expenditure reports must be the same as those on the MOE calculation form.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Justification form 300.204 and/or 300.205, if applicable, as determined by MOE calculation form. <input type="checkbox"/> Copy of the memo sent from the superintendent to NC EC Director explaining the MOE reduction (if applicable). <input type="checkbox"/> Paid invoices for state and local object codes 411 and 312 available for review.
5. Proportionate Share – Traditional LEAs only	
Requirement	Documentation
<ul style="list-style-type: none"> The LEA must expend, on the provision of special education and related services for the parentally placed private school children with disabilities enrolled in private schools located in the LEA, a proportionate share of the LEAs sub grant under 611. 	<p><input type="checkbox"/> Proportionate Share section of the IDEA Part b (611) approved grant for 2020-21. (Section II B. Non-Profit Parentally Placed Private School Children) *</p> <ul style="list-style-type: none"> <input type="checkbox"/> Process: written process for tracking expenditures of PRC 60 proportionate share funds <input type="checkbox"/> Funding: PRC 60 expenditure reports with evidence of proportionate share expenditures <p>Note: Identify (highlighting, circling, etc.) the entries on the expenditure reports used to determine expenditures.)</p>

	<input type="checkbox"/> Provide the following: <input type="checkbox"/> Evidence (contracts, invoices and/or payroll) supporting that Federal IDEA funds are used for proportionate share
6. CEIS – if applicable	
Requirement	Documentation
<ul style="list-style-type: none"> The LEA must report annually the number of children receiving CEIS; and the number of children who received CEIS and subsequently received special education and related services during the preceding two-year period. 	<p>PRC 70 funds were used to provide services in 2019-20 <input type="checkbox"/>Yes <input type="checkbox"/>No</p> <p>If NO, move to Section 7 – Timely Submission of IDEA Grants & Funds.</p> <p>If yes, provide the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> IDEA Part B (611) CEIS Plan 2019-20 and 2020-21 * <input type="checkbox"/> Process for selection of students participating in the CEIS project <input type="checkbox"/> Evidence of a student tracking system (could utilize the tracking log provided in the 2020-21 IDEA grant) capturing all students receiving Coordinating Early Intervening Services in 2017-18, 2018-19, 2019-20 and designated those who received special education services in 2019-20 <input type="checkbox"/> PRC 70 expenditure reports for 2019-20

7. Timely Submission of IDEA Grants & Funds – DO NOT SUBMIT—This information will be retrieved at DPI	
Requirement	Documentation
<ul style="list-style-type: none"> Grants and funds provided to an LEA under Part B of the IDEA must be submitted within the required submission window(s). 	<ul style="list-style-type: none"> Submitted completed Combined Expenditure Report (end of year 2018-19) by July 1, 2020 Submitted 611 2020-2021 grant application by due date Submitted PRC 60 budget for 2020-2021 by due date (at same time as grant) Submitted PRC 70 budget for 2020-2021 by due date (if applicable) Submitted 619 2020-2021 grant application by due date Submitted PRC 49 budget for 2020-2021 by due date Submitted MOE expenditures (2020-2021 grant) by November 15, 2020

Please sign and date the completed form before the date of the site visit.

EC Director/Coordinator Signature:

Date:

Finance Officer Signature:

Date: