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**Joint Fiscal Monitoring Instrument**

**for**

**Fiscal Requirements:**

**ESEA & IDEA Grants**

**First to the Top Grants**

**Title I School Improvement Grants**

**21st Century Grants**

**Math Science Partnership Grants**

**Monitoring 2016-17**

**Office of Chief Financial Officer**

**Office of Consolidated Planning & Monitoring**

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# Joint Fiscal Monitoring Process and Procedures

**Monitoring 2016-17**

**Tennessee Department of Education**

Office of the Chief Financial Officer (CFO) / Fiscal

Office of Consolidated Planning & Monitoring (CPM) / ESEA & IDEA

1. The Office of CPM will contact LEAs to establish a Primary Point of Contact for monitoring. CPM will provide the names and contact info for the Primary Point of Contact in each LEA to the office of the CFO.
2. The LEA Primary Point of Contact is responsible for uploading the appropriate board policies and procedures, or a word document containing a link to the policies online, to the LEA document library on ePlan by the specified date. The CFO Regional Finance Consultant will review uploaded documents prior to the on-site visit.
3. The LEA Director of Schools, IDEA Director, ESEA Director, SIG Coordinator, 21st Century Coordinator, LEA Fiscal Director and other fiscal contacts (bookkeepers, accountants, etc.) should all be available for the Joint Fiscal Monitoring.
4. The Office of the CFO will determine a Joint Fiscal Monitoring Team Leader. The Joint Fiscal Monitoring Team Leader will be responsible for completing the official copy and obtaining necessary signatures for the Joint Fiscal Monitoring Instrument during the on-site monitoring review. The Director of Schools, all local program directors involved in the monitoring, and all members of the Joint Fiscal Monitoring Team will sign the completed monitoring instrument.
5. The completed Improvement and Compliance Action Plan (CAP) will be signed by the Director of Schools and the LEA Fiscal Director. Any recommendations for improvement or issues of non-compliance will be noted. This document delineates the recommendations/compliance issue(s), the steps that will be taken to address the issue(s), the date those steps will be accomplished, and the documentation that will be available to demonstrate compliance.
6. Following the monitoring visit, the Joint Fiscal Monitoring Team Leader will send the completed monitoring document to the Executive Director of Local Finance for review and signatures. The final document with all signatures will be uploaded to ePlan by CPM.
7. Office of Consolidated Planning & Monitoring will:
	1. Send the final, signed completed Joint Monitoring document with the appropriate cover letter to the district; upload to ePlan notifying the Chief Financial Officer and the CORE Director, typically within 30 days of the exit conference.
8. In coordination with CFO Regional Finance Consultant, ensure that follow-up monitoring related to their program or any Compliance Action Plan is accomplished within 12 months of the monitoring visit.
9. All Joint Fiscal Monitoring Instruments must be identified in one of the following two categories:
* *Closed*
* *Incomplete Pending Compliance with Approved Compliance Action Plan*
1. As a potential condition of approval of the LEA’s Consolidated Application for Funds, Joint Fiscal Monitoring Instruments must be either *Closed* or *Pending Compliance with Approved Compliance Action Plan*.

# Joint Fiscal Monitoring Report

Office of the Chief Financial Officer (CFO) / Fiscal

Office of Consolidated Planning & Monitoring (CPM) / ESEA & IDEA

**Monitoring 2016-17**

|  |
| --- |
| **Local Education Agency Contacts – {LEA Name}** |
| Director of Schools | Phone | Fax |
| Mailing Address | Email |
| Primary Point of Contact | Phone | Fax  |
| Mailing Address  | Email  |
| CFO Regional Finance Consultant  | CORE Office |
| CFO Monitoring Team Leader |  |

|  |
| --- |
| **Assurance Signatures**The following staff provided accurate information to TDOE and participated in the monitoring visit. |

|  |  |  |
| --- | --- | --- |
| **LEA Position/Title** | **PRINTED Name** | **Signature**  |
| Director of Schools |   |  |
| IDEA Director |   |  |
| ESEA Federal Programs Director |   |  |
|  Finance Director |   |  |
|   |   |  |
|   |   |  |

**Joint Fiscal Monitoring STATUS:**

[ ]  Closed [ ]  Pending Compliance with Compliance Action Plan (CAP)

|  |  |  |
| --- | --- | --- |
| **TDOE Position/Title** | **PRINTED Name** | **Signature**  |
| CFO Monitoring Team Leader |  |  |
| CFO Regional Finance Consultant |  |  |
|   |  |  |
|   |   |  |
|   |   |  |

EDGAR: The intent of any monitoring system is “to assure [subgrantees’] compliance with applicable Federal requirements and that performance goals are being achieved.”

|  | **LEA Policy / Procedure** | **Y****E****S** | **N****O** | **Evidence of****Program Implementation**\* Required ePlan Upload by LEA / ✓ TDOE Reviews ePlan Prior to Visit | **ESEA** | **IDEA Part B** | **IDEA Pre school** | **S I G** | **M S P** | **21st Century** | **C****A****P** | **Notes**(Sample size may be expanded if issues are noted in one program.) |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **BUDGETS AND REVISIONS** |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. The LEA has a board policy / procedure governing the preparation and approval of budgets and budget revisions. | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  ✓ ePlan Consolidated Application & Budget[ ]  \* LEA Policies/Procedures uploaded to ePlan[ ] Approved budget reflected in LEA accounting software[ ]  ePlan Budget Revisions |  |  |  |  |  |  |  |  |
| **TRAVEL** |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. The LEA has a board policy / procedure in place to authorize, verify, and reimburse travel expenditures. (Uniform Grants Guidance 200.474, 200.464) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Documentation that participation in necessary[ ]  Travel Requests[ ]  Purchase orders[ ]  Receipts / Invoices[ ]  Check / expenditure |  |  |  |  |  |  |  |  |
| **PROCUREMENT** |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. The LEA has written procurement procedures which comply with federal regulations and ensure that the director / supervisor of each federal program documents prior approval of purchases. (EDGAR 80.36, Uniform Grants Guidance 200.319(c), 200.112)  | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Requisitions [ ]  Purchase Orders[ ]  Invoice[ ]  Evidence of receipt of goods (packing slips, sign-off, etc.)[ ]  Check / expenditure |  |  |  |  |  |  |  |  |
| **CONTRACTS** |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. The LEA has a policy / procedure for awarding contracts that ensures the appropriate approval. Supervisor of each federal program has internal control for developing and awarding contracts. (EDGAR 80.36)  | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Contract- signed / dated[ ]  Evidence of bids, if required |  |  |  |  |  |  |  |  |
| 5. The LEA maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests; accepting gifts, favors, etc. (EDGAR 80.36 (b) (3)  | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Contracts[ ]  Interview |  |  |  |  |  |  |  |  |
| **CASH MANAGEMENT** |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. The LEA has written procedures which comply with federal regulations for cash management. (Uniform Grants Guidance 200.302(b) (6)) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan |  |  |  |  |  |  |  |  |
| **COMPENSATION/LEAVE** |  |  |  |  |  |  |  |  |  |  |  |  |
| 7. LEA has policies /procedures regarding compensation and granting leave time for personnel. Policies and procedures are consistently applied to all personnel. (Uniform Grants Guidance 200.430 200.431) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Payroll Records |  |  |  |  |  |  |  |  |
| **PERSONALLY IDENTIFIABLE INFORMATION** |  |  |  |  |  |  |  |  |  |  |  |  |
| 8. LEA has a policy/procedure that it will NOT disclose personally identifiable information. (Uniform Grants Guidance 200.82, 200.79) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Interview |  |  |  |  |  |  |  |  |
| **EQUIPMENT** |  |  |  |  |  |  |  |  |  |  |  |  |
| 9. The LEA has written policies / procedures regarding equipment that comply with state and federal regulations. (EDGAR 80.32(d), Uniform Grants Guidance 200.33, 200.313) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Budget documents[ ]  Visual inspection |  |  |  |  |  |  |  |  |
| [ ]  A) a database which contain the following elements: [ ]  a) description of the item, [ ]  b)serial number and other identifying numbers (barcode or other local identifying number), [ ]  c) source of the property, [ ]  d) titleholder, [ ]  e) acquisition date, [ ]  f) cost, [ ]  g) percentage of Federal participation in the cost,[ ]  h) physical location of property,[ ]  i) use and condition, and [ ]  j) disposition data (date, method of disposition, sales price-if applicable) when property is retired from service. |  |  |  | [ ]  Equipment Log / Database[ ]  Inventory (Detail checked during program appendix) |  |  |  |  |  |  |  |  |
| [ ]  B) a physical inventory of the property at least once every two years |  |  |  | [ ]  Physical inventory report with dates |  |  |  |  |  |  |  |  |
| [ ]  C) a control system to ensure adequate safeguards to prevent loss, damage or theft of the property (includes notifying local law enforcement and ensuring that a police report is filed when it is discovered equipment has been stolen) |  |  |  | [ ]  After pulling a sample of items from the log/database, verify each item sampled can be located and has a barcode or other tag identifying it as property of the federal program. |  |  |  |  |  |  |  |  |
| [ ]  D) adequate maintenance procedures to keep the property in good condition |  |  |  | [ ]  Maintenance records[ ]  Interview |  |  |  |  |  |  |  |  |
| [ ]  E) the disposition of equipment that is obsolete or no longer needed for the original program from which it was purchased |  |  |  | [ ]  Disposition list |  |  |  |  |  |  |  |  |
| 10. The LEA has a definition of equipment (that is the same as or more restrictive than the State of TN’s definition) **and** property records which include all equipment purchased with federal funds. | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Requisitions / Purchase Orders[ ]  Invoices[ ]  Evidence of receipt of goods (packing slips, sign-off, etc.) Check /expenditure[ ]  Inventory (Detail checked during program appendix) |  |  |  |  |  |  |  |  |
| 11. The LEA has board policy / procedures for proper disposal of equipment which includes ensuring the highest possible return if the LEA is authorized or required to sell equipment. (EDGAR 80.32(e), Uniform Grants Guidance 200.313) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Disposition list[ ]  Documentation of price determination |  |  |  |  |  |  |  |  |
| 12. The LEA has board policy / procedure for proper disposal of equipment that addresses the disposal of equipment with a fair market value of >$5,000. (EDGAR 80.32(e)(2), Uniform Grants Guidance 200.313) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  \* LEA Policies/Procedures uploaded to ePlan[ ]  Disposition list[ ]  Documentation of price determination |  |  |  |  |  |  |  |  |
| 13. Any equipment was essential to and purchased for the benefit of the program from which it was funded. (Uniform Grants Guidance 200-313) | [ ]  Board policy  #\_\_\_\_\_\_\_\_\_[ ]  Procedures  Pg.\_\_\_\_\_\_\_ |  |  | [ ]  Locate equipment and determine who is using it and for what purposes |  |  |  |  |  |  |  |  |

|  | **Y****E****S** | **N****O** | **Evidence of****Program Implementation**\* Required ePlan Upload by LEA / ✓ TDOE Reviews ePlan Prior to Visit | **ESEA** | **IDEA Part B** | **IDEA Pre school** | **S I G** | **M S P** | **21st Century** | **C****A****P** | **Notes**(Sample size may be expanded if issues are noted in one program.) |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GENERAL FISCAL REQUIREMENTS** |  |  |  |  |  |  |  |  |  |  |  |
| 14. The LEA has records to support whether funds were obligated and liquidated within the approved grant period. EDGAR 76.707 (Obligations chart |  |  | [ ]  ✓ ePlan Reimbursements[ ]  \* Most Recent A-133 Audit[ ]  Purchase Orders / Contracts[ ]  Other \_\_\_\_\_\_\_\_\_ |  |  |  |  |  |  |  |  |
| 15. Funds are drawn down from ePlan regularly in correlation to expenditures. |  |  | [ ]  ✓ ePlan Reimbursement Requests[ ]  GL Cash Balance |  |  |  |  |  |  |  |  |
| 16. Funds are being requested and reported as expended at least quarterly in order to satisfy the intent of each federal program. (i.e.: quarterly reimbursements) |  |  | [ ]  ✓ ePlan Reimbursement Requests[ ]  GL |  |  |  |  |  |  |  |  |
| 17. Activities / programs are being implemented as specified in the appropriate application. |  |  | [ ]  Expenditure records – general ledger / account detail[ ]  Implementation documentation (tracking an expenditure through the entire process; PO through reimbursement request)[ ]  Other |  |  |  |  |  |  |  |  |
| 18. The LEAs budget and accounting records align with approved funding application, maintaining separate accounting records for each federal grant which reflect the approved line items and amounts. |  |  | [ ]  Approved appropriate application in ePlan[ ]  LEA Operating Budget[ ]  Expenditure Reports |  |  |  |  |  |  |  |  |
| 19. Procurements were made in compliance with Federal regulations including vendor/contractor selections. (EDGAR 80.36) |  |  | [ ]  Budget documents[ ]  Bids[ ]  Vendor applications / Debarment list |  |  |  |  |  |  |  |  |
| 20. Budget revisions are submitted via ePlan and approved prior to obligating the funds. (EDGAR 80.30(c)(2)) |  |  | [ ]  Budget revisions [ ]  Budget spreadsheet[ ]  Expenditure Reports[ ]  Personnel Hire Dates |  |  |  |  |  |  |  |  |
| 21. To ensure internal control, each project director signs for expenditures made from his/her program. |  |  | [ ]  Sample of purchase orders[ ]  Other \_\_\_\_\_\_\_\_\_\_\_ |  |  |  |  |  |  |  |  |
| 22. Contracts with third party contractors meet all federal requirements and are approved and monitored by the LEA. (EDGAR 80.36) |  |  | [ ]  Evidence of Procurement Method (competitive; sole source)[ ]  Contracts[ ]  Invoices from third party contractors[ ]  Other \_\_\_\_\_\_\_\_\_ |  |  |  |  |  |  |  |  |
| **USE OF FUNDS** |  |  |  |  |  |  |  |  |  |  |  |
| 23. Did the LEA incur legal expenses paid from federal funds? |  |  | [ ]  Due process letters [ ]  Invoices from lawyers[ ]  Legal expenditures incurred by federal funds |  |  |  |  |  |  |  |  |
| 24. LEA determines that purchases with federal funds comply with federal cost principles (e.g. reasonable, necessary, and allocable). |  |  | [ ]  Multiple bids[ ]  Documents showing purchases impacted targeted population[ ]  LEA prorates expenditures between federal, state, and/or local funding sources when purchases supported more than one funding purpose |  |  |  |  |  |  |  |  |
| 25. All financial records and programmatic records, supporting documents, statistical and other records are maintained for 3 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records. (EDGAR 80.42) (OIG may request records up to 5 years after a grant has closed) |  |  | [ ]  Evidence states that records are on file for 5 yrs. |  |  |  |  |  |  |  |  |
| 26. Documentation is on file to detail the proportionate amount of funds spent on services provided to non-public school students with disabilities. (34 CFR 300.133) |  |  | [ ]  Agreement with Non-public schools [ ]  Contact logs [ ]  Invoices |  |  |  |  |  |  |  |  |
| **USE OF FUNDS (IDEA ONLY)** |  |  |  |  |  |  |  |  |  |  |  |
| 27. There is documentation to substantiate the funds used to determine maintenance of effort. (SEER) (34 CFR 300.203) IDEA ONLY |  |  | [ ]  Invoice [ ]  Statement of Expenditures |  |  |  |  |  |  |  |  |
| 28. The LEA maintains separate accounting records for IDEA & Preschool which reflect the line items and amounts approved in each federal application / budget. IDEA ONLY |  |  | [ ]  ✓ Approved budgets in ePlan[ ]  Revenue reports[ ]  Expenditure reports |  |  |  |  |  |  |  |  |
| 29. There is documentation on file to substantiate the number of non-public school students submitted to the State for funding purposes. IDEA ONLY |  |  | [ ]  Agreement with Non-public schools [ ]  Contact logs [ ]  Invoices |  |  |  |  |  |  |  |  |
| 30. The LEA has on file the calculations for Excess Costs for both their elementary and secondary schools which demonstrate that the LEA has spent at least the minimum average amount for the education of its children with disabilities before Part B funds are used. (34 CFR 300.16 and 202(b)(2), Appendix A to Part 300 – Excess Costs Calculation). IDEA ONLY |  |  | [ ]  Fiscal Calculation Worksheet |  |  |  |  |  |  |  |  |
| 31. The LEA has on file a contract signed by the Assistant Commissioner or designee for all students whose instructional services are provided entirely by an outside entity and the LEA is monitoring the services provided through this contract. (TCA 49-10-107,TCA 49-10-305, TCA 49-10-701) IDEA ONLY |  |  | [ ]  Contracts [ ]  Log |  |  |  |  |  |  |  |  |
| 32. Federal grant funds used for construction, new or renovated, received prior approval from the TDOE Assistant Commissioner. (EDGAR 80.30(c)(2)) IDEA ONLY |  |  | [ ]  ✓ LEA Budget in ePlan[ ]  TDOE Approval Letter |  |  |  |  |  |  |  |  |
| 33. High cost reimbursements are either recorded as expected revenue (Federal to State) on the front end and budgeted in the GP SPED account series 71200 or 72220 OR; once the funds are received, an amendment is made to the GP SPED budget incorporating these funds into the 71200 or 72220 account series. 300.704 (c)(3)(f)(2) IDEA ONLY |  |  | [ ]  ✓ GP Special Education Budget[ ]  Backup documentation for Reimbursement Request |  |  |  |  |  |  |  |  |
| 34. Federal funds are expended in such a manner to supplement and not supplant state, local, and/or other federal funds. (34CFR 300.202 (a)(3) IDEA ONLY[ ]  Any 504 personnel are paid with SPED Funds.[ ]  Personnel who provided homebound services to students with IEPs in the previous and current years are paid through the appropriate funding source (GP Special Ed or IDEA).[ ]  Homebound instruction is provided by personnel paid through sped funds only for SWD.[ ]  Staff Schedules reflect staff working with SWD.[ ]  Expenditures are for the education of SWD.[ ]  Equipment is for the instruction of SWD. |  |  | [ ]  Documentation of activities / expenditures |  |  |  |  |  |  |  |  |
| **PERSONNEL** |  |  |  |  |  |  |  |  |  |  |  |
| 35. Position count and FTEs in LEA payroll records are consistent with the approved budget / application personnel pages, including special education personnel pages. Examples: 1FTE parapro = 7 hours per day X 180 1FTE teacher + 7.5 hours per day X 200 |  |  | [ ] Application[ ]  Budget documents[ ]  Addendum [ ]  List of personnel by funding source |  |  |  |  |  |  |  |  |
| 36. Where employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification. Certificates are completed at least twice a year.(Uniform Grants Guidance 200.430 (i)(1)) |  |  | [ ]  Semi-annualcertifications signed by employee / immediate supervisor |  |  |  |  |  |  |  |  |
| 37. Employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries / wages. (Uniform Grants Guidance 200.430 (i)(1)) |  |  | [ ]  Time sheets[ ]  PARs (Personnel Activity Report) |  |  |  |  |  |  |  |  |
| 38. Personnel activity documentation meets the following standards: : Uniform Grants Guidance 200.430 (i)(1), 200.430 (i)(1)(viii)) |  |  |  |  |  |  |  |  |  |  |  |
| [ ]  reflect an after-the-fact distribution of the actual activity and signed by employee at least monthly |  |  | [ ]  PARs[ ]  Expenditure Report[ ]  Payroll Distribution Sheets |  |  |  |  |  |  |  |  |
| [ ]  the LEA reconciles actual costs to budgeted amounts at least quarterly based on monthly activity reports (costs charged to federal awards are adjusted as necessary) |  |  | [ ]  PARs[ ]  Corrective journal entries[ ]  Activity log[ ]  Expenditure report |  |  |  |  |  |  |  |  |
| **TITLE I, PART A** |  |  |  |  |  |  |  |  |  |  |  |
| 39. Title I funds are used to supplement funds made available from non-federal sources.  |  |  | [ ]  Budget documents: BEP 2.0 budget / expenditures; Funding source for all instructional salaries by school (REQUIRED)[ ]  Comparability report (filed and approved by state):Enrolled data by school:Title and non-Title[ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |  |  |  |  |  |
| 40. The LEA uses Title I admin appropriately. |  |  | [ ]  Job descriptions (Title I admin funds are only used to oversee Title I programs)[ ]  ESEA consolidated admin |  |  |  |  |  |  |  |  |
| 41. The LEA is in compliance with the requirement prohibiting carrying over more than 15% of the Title I funds allocated for any fiscal year without a prior approved waiver.  |  |  | [ ]  Waiver request letter and TDOE approval |  |  |  |  |  |  |  |  |
| **TITLE II, PART A** |  |  |  |  |  |  |  |  |  |  |  |
| 42. Title IIA funds are used to supplement state and local funds. |  |  | [ ]  Documentation of activities / expenditures |  |  |  |  |  |  |  |  |
| **TITLE III, PART A, English Language Acquisition** |  |  |  |  |  |  |  |  |  |  |  |
| 43. Title III funds are used to supplement not only state and local funds, but also other federal funds. |  |  | [ ]  Documentation of activities / expenditures[ ]  Interview |  |  |  |  |  |  |  |  |
| **ESEA TRANSFERABILITY** |  |  |  |  |  |  |  |  |  |  |  |
| 44. The LEA transfers funds between formula programs.If “NO”, skip remaining items in this section. |  |  | [ ]  Consolidated application[ ]  Budget Worksheet[ ]  Budget Spreadsheet |  |  |  |  |  |  |  |  |
| 45. Documentation is on file to support that all transfers are made in coordinance with consolidated administration and all fiscal records are maintained to reflect the transfers. |  |  | [ ]  Budget documents[ ]  Purchase orders, receipts, etc.[ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |  |  |  |  |  |

**BOARD POLICIES AND/OR PROCEDURES MINIMUM REQUIREMENTS**

Board Policies and/or Procedures should include, at a minimum, the following:

(TSBA references are included for your convenience since the majority of systems use TSBA as their source for policy guidance.)

Budget and Budget Revisions: (TSBA 2.200, 2.201)

* Who is responsible for the budget/revision
* When is the budget/revision prepared
* Who must approve the budget/revision
* Where is the approved budget/revision filed in ePlan
* Who is responsible for line-item transfers and transfers between major budget categories
* Procedures for Federal programs budget changes or revisions

Travel: (TSBA 2.804)

* Who is entitled to reimbursement
* Authorization required (including appropriate federal programs supervisor)
* Reimbursement guidelines for mileage, meals or per diem, lodging, airfare, miscellaneous charges
* Procedure/forms required for reimbursement
* Approval of payment (including appropriate federal programs supervisor)

Purchase/Procurement: (TSBA 2.800, 2.805, 2.806, 2.807. 2.808, 2.809)

* Who is authorized to make purchases (routine, special, emergency, etc.)
* Approval required (requisition, purchase order, etc.) including appropriate federal programs supervisor
* When are bids required
* Bidding process and acceptance criteria
* Exemptions from competitive bidding
* Vendor relations
* Must have WRITTEN procurement procedures (EDGAR 80.36)

Contracts: (TSBA 2.808, 5.601)

* Who has the authority to enter into contracts
* Criteria for awarding contracts
* Must have WRITTEN code of standards of conduct for any employees involved in award/administration of contracts (EDGAR 80.36 (b)(3))

Equipment: (TSBA 2.702, 2.403, 3.205, 3.300)

* Definition of equipment
* Inventory/equipment procedures, including physical inventory policy (at least once every two years)
* Sale/disposition of equipment, including highest possible return. Per EDGAR, must include a policy for equipment with a value greater than $5,000 (even if n/a to system)
* Policy/procedure to provide for adequate maintenance of equipment

Leave/Compensation: (TSBA 5.301, 5.302, 5.303, 5.304, 5.305, 5.306, 5.307, 5.308, 5.309, 5.110, 5.1101)

* Compensation guides and contracts for certified personnel
* Salary schedule approval
* Differentiated Pay
* Emergency and Legal Leave
* Sick Leave, personal and professional leave, extended leave of absence, family and medical leave, maternity leave, physical assault leave
* Vacation and holidays

# Practices, Improvement & Compliance Action Plan

Tennessee Department of Education, Office of Chief Financial Officer

Monitored **2016-17**

| **{LEA Name}** |
| --- |
| **Exemplary Practices** |
| Practice | Description |
|  |  |
|  |  |
| **TDOE Improvement Recommendations**  |
| Area | TDOE Improvement Recommendation |
|  |  |
|  |   |
| **LEA Requests for TDOE Technical Assistance** |
| Area | LEA Request for TDOE Assistance  |
|  |  |
|  |   |
| **Compliance Action Plan** |
| Compliance Issue | Action Step | Required Documentation | Recurring Issue(Yes/No) | DEADLINE forCompletion  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Signatures** |
| Signature below assures a review of, and agreement with, the complete monitoring document including, where applicable, the above Exemplary Practices, TDOE Improvement Recommendations, LEA Requests for TDOE Assistance, and Compliance Action Plan.  |
|  |
| Director of Schools Signature |  | Date |  | TDOE CFO Monitoring Team Leader Signature |  | Date |
| LEA IDEA Director Signature |  | Date |  | TDOE CFO Regional Consultant Signature |  | Date |
|  |  |  |  |  |  |  |
| LEA ESEA Director Signature |  | Date |  | TDOE CFO Director of Local Finance Signature |  | Date |