**Office of Elementary and Secondary Education**

**State Educational Agency**

**Fiscal Self-Assessment and On-site/Desk Review Protocol**

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## Office of Elementary and Secondary Education (OESE) Consolidated Monitoring 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 monitoring 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.

This consolidated monitoring review will cover the following OESE programs (OESE covered programs):

|  |  |  |  |
| --- | --- | --- | --- |
| X | Title I, Part A | X | Title IV, Part A |
| X | Title I, Part B; | X | Title V, Part B, Subpart 2 |
| X | Title I, Part C | X | Elementary and Secondary School Emergency Relief Fund (ESSER) |
| X | Title II, Part A | X | Emergency Assistance to Non-Public Schools (EANS) |
| X | Title III, Part A | X | Governor’s Emergency Education Relief Fund (GEER), if applicable |

The goals of the OESE consolidated monitoring review process are:

1. to conduct a State-centered, performance-focused review of the OESE covered programs through a single, streamlined process.
2. to improve and strengthen partnerships between the United States Department of Education (the Department) and States; and,
3. encourage States to develop and effectively implement integrated and coherent consolidated State plans.

To accomplish these goals, the OESE consolidated monitoring review process is organized by areas, which reflect the programmatic and fiscal requirements and priorities of the OESE covered programs.

The consolidated monitoring 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 OESE covered programs is consistent with the fiscal, administrative, and select program requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance: 2 Code of Federal Regulations (CFR) Part 200), the Education Department General Administrative Requirements (EDGAR), and the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

The OESE consolidated monitoring 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 covered programs. The OESE consolidated monitoring review addresses the administration of fiscal and programmatic components of programs concurrently, covering two domains: (1) Fiscal Cross-cutting Requirements and (2) Program-specific Requirements. Under each domain there are multiple sections, which are outlined below. For each section there is a list of suggested participants, although because organizations may structure their program offices in different manners, participants may need to be adjusted accordingly.

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

***Instructions to complete the self-assessment and upload supporting documentation to MAX.gov*:**

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.

To provide supporting documentation in MAX.gov:

1) Click "Add Attachments"

2) Click "Bulk Upload" and select documents to upload

3) Once uploaded, please add a comment:

* In instances when the name does not provide an adequate description of the file contents
* Stating the relevant page numbers that are responsive to the self-assessment

4) To attach websites please print the website as a .pdf file and include as an attachment. Please do not insert hyperlinks into the document.

Following the completion of the fiscal review and supporting document sections, please complete the self-evaluation section. The self-evaluation section collects SEA rating of performance and progress on grant administration of applicable federal programs. For each of the fiscal review sections respondents will assign one of the following ratings:

* Commendation (high quality);
* Met Requirements (satisfactory quality);
* Met Requirements with Recommendation (meet requirements, but with quality concerns); or
* Action Required (significant quality concerns requiring timely corrective action).

The SEA should use information provided in the fiscal review sections to inform each section rating. As part of the fiscal review process OESE will also rate SEA’s performance and progress on grant administration, by section, and include the rating in a final report.

## Financial Management and Cross-Cutting Requirement Domain

### Accounting Systems and Fiscal Controls

EDGAR

[34 C.F.R. 76.702](http://www.ecfr.gov/cgi-bin/text-idx?SID=a6c2c8372201a3d15a4398267c3500f1&mc=true&node=se34.1.76_1702&rgn=div8)

Uniform Guidance

[2 C.F.R. 200.302](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1302)

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

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| SEA Accounting System Overview | A1: Please describe the SEA’s standardized, documented procedures for accounting for Federal funds? | A1: Accounting system manuals or other written description of accounting system and process |  |
| SEA Accounting System Overview | A2: How are the State processes and procedures different for the use of Federal funds as compared to the use of State funds? | A2: Funding procedures for State and Federal funds |  |
| SEA Accounting System Overview | A3: How does SEA’s accounting system allow for the identification of award amounts, authorizations, obligations/encumbrances, subaward amounts, and unobligated balances for each Federal award? | A3: Sample accounting journal entry that includes transactions with program funds (with explanations of any coding) |  |
| Allowable Costs | A4: How does the SEA determine cost allowability and what written procedures do staff adhere to? | A4: Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls) |  |
| Accounts Management | A5: How does the SEA protect against unauthorized obligations of Federal funds and or improper payments? | A5: Policies or procedures limiting access to its accounting system, segregate duties within its system, or utilize other controls. |  |
| Accounts Monitoring | A6: Describe the SEA’s process to periodically review its accounts to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded. | A6: Policies or procedures for monitoring accounts and performing periodic reconciliations. |  |
| Additional Documentation | A7: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | A7: Guidance to LEAs regarding the allowability of costs paid for using Federal funds  Other documentation that would serve as evidence for the questions asked. |  |

### Cash Management and Payment Systems

Uniform Guidance

[2 C.F.R. 200.302(b)(6)](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML%20-%20se2.1.200_1302" \l "se2.1.200_1302)

[2 C.F.R. 200.305](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML%20-%20se2.1.200_1302#se2.1.200_1305)

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

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| SEA Cash Management Procedures | B1: What process does the SEA use to ensure that the agency follows cash management procedures during the administration of Federal programs? | B1: Written cash management policies and procedures, including payment/drawdown process |  |
| SEA Cash Management Procedures | B2: How do the SEA’s cash management procedures ensure that minimal time elapses between the SEA’s receipt and disbursement of funds? |  |  |
| SEA Cash Management Procedures | B3: What policies does the SEA have in place to ensure it returns any accumulated interest to the Federal government in accordance with established timelines (if the SEA deposits program funds in an interest-bearing account)? | B3: Written policies or procedures for the return of accumulated interest (if applicable) |  |
| Additional Documentation | B4: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | B4: 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. |  |

### Period of Availability and Carryover

ESEA

[§1127](https://www2.ed.gov/documents/essa-act-of-1965.pdf)

EDGAR

[34 C.F.R. 76.707](http://www.ecfr.gov/cgi-bin/text-idx?SID=a6c2c8372201a3d15a4398267c3500f1&mc=true&node=se34.1.76_1707&rgn=div8)

[34 C.F.R. 76.709](http://www.ecfr.gov/cgi-bin/text-idx?SID=a6c2c8372201a3d15a4398267c3500f1&mc=true&node=se34.1.76_1709&rgn=div8)

Uniform Guidance

[2 C.F.R. 200.309](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1309)

[2 C.F.R. 200.343(b)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1343)

Description: An 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, an SEA or LEA shall liquidate all obligation incurred under the award not later than 90 calendar days after the end date of the performance period. If an SEA or LEA fails to obligate all funds by the end of the award year, it can “carryover” the remaining funds for a period of one additional fiscal year, subject to any applicable limitations on the amount that can carried over for specific programs. Any funds not obligated by the end of the carryover period shall be returned by the SEA or LEA to the Federal government as an unobligated balance.

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

Subtopics:

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

#### Self-Assessment Questions

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| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| Period of Availability – SEA Procedures for State-Level Funds | C1: How does the SEA ensure that it only charges grant awards for expenditures that were incurred during the period of availability? | C1: 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 for State-Level Funds | C2: How does the SEA ensure that all obligations made during the period of availability are liquidated by the end of the liquidation period? |  |  |
| Period of Availability – SEA Procedures | C3: How does the SEA ensure that subrecipients only obligate funds during the period of availability (e.g., monitoring drawdowns, etc.)? | C3: Guidance to subrecipients regarding period of availability requirements |  |
| Period of Availability – SEA Procedures | C4: How does the SEA ensure that subrecipients liquidate all obligations prior to the end of the liquidation period? |  |  |
| Period of Availability – SEA Procedures | C5: What are the final dates for subrecipients to:   1. obligate/encumber program funds; and liquidate program obligations? |  |  |
| Period of Availability – SEA Carryover Funds | C6: How does the SEA ensure that carryover funds are prioritized and expended before the end of the carryover period to avoid the return of any unobligated balances? |  |  |
| SEA Oversight of LEA Carryover | C7: Describe how the SEA identifies and manages the return of unobligated subrecipient awards. |  |  |
| Additional Documentation | C8: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | C8: 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. |  |

### Internal Controls

Uniform Guidance

[2 C.F.R. 200.303](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1303)

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

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| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| Control Environment | D1: Please describe the SEA’s internal control plan and how that plan aligns with the Green Book. | D1: Comprehensive Internal Controls Policies, Internal Controls Plan, etc. |  |
| Control Environment | D2: Describe how the segregation of duties among SEA staff provides an adequate system of checks and balances. | D2: Documented policies regarding the segregation of duties |  |
| Control Environment | D3: Please describe your process for identifying risks affecting the operation or performance of the agency, including the types of risk evaluated and the process for establishing risk tolerances for different categories or types of risk. | D3. Descriptions or examples of how management emphasizes the importance of integrity and ethics within the organization |  |
| Control Environment | D4: How does SEA leadership/management demonstrate the importance of integrity and ethical values within the organization? | D4: Written standards of employee conduct |  |
| Control Environment | D5: Describe the process the SEA utilizes to revise its control environment as a result of identified compliance issues (Federal monitoring findings, Single Audit findings, etc.) |  |  |
| Control Environment | D6: Please describe the SEA’s process for ensuring that LEAs have and follow their internal control plan and how those plans align with the Green Book. | D6. Sections of Subrecipient Monitoring protocols that address LEA internal controls |  |
| Additional Documentation | D7: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | D7: Sample evaluations of the performance of the internal controls system (if available)  Sample internal risk assessment manuals or other materials (e.g., internal risk assessment tools, descriptions of indicators, etc.)  Other documentation that would serve as evidence for the questions asked. |  |

### Audit Requirements

Uniform Guidance

[2 C.F.R. 200.332(d)(2)](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=c03ed64e49430f615b0ab3e3ef99b575&ty=HTML&h=L&mc=true&r=SECTION&n=se2.1.200_1332)

[2 C.F.R. 200.332(d)(3)](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=c03ed64e49430f615b0ab3e3ef99b575&ty=HTML&h=L&mc=true&r=SECTION&n=se2.1.200_1332)

[2 C.F.R. 200.332(f)](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=c03ed64e49430f615b0ab3e3ef99b575&ty=HTML&h=L&mc=true&r=SECTION&n=se2.1.200_1332)

[2 C.F.R. 200.511(a)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1511)

[2 C.F.R. 200.512](https://www.ecfr.gov/cgi-bin/text-idx?SID=fadd61b8dd612cb90d528d4011c14ec1&mc=true&node=se2.1.200_1512&rgn=div8)

[2 C.F.R. 200.521(c)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1521)

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 NDE’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

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| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| Audit Reporting | E1: Please explain the SEA’s process to ensure that all qualifying subrecipients receive yearly report for the Single Audits as required under Federal guidelines? | E1: Documented procedures (and samples of any tools) used to track timeliness and completion of subrecipient Single Audits reports  Sample communications with subrecipients regarding completion and reporting of subrecipient yearly Single Audits |  |
| Audit Reporting | E2: What steps does the SEA take when a subrecipient fails to complete and report a required Single Audit in accordance with established timelines? |  |  |
| Subrecipient Audit Resolution and Follow-Up | E3: What information is included in a management decision letter issued by the SEA? Is the information the same for all determination letters? |  |  |
| Subrecipient Audit Resolution and Follow-Up | E4: Where the SEA determines that an LEA must take further corrective action to address an audit finding, how does the SEA follow-up to verify that the LEA completes any required corrective action in a timely manner? |  |  |
| Additional Documentation | E5: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | E5: Audit resolution handbooks, manuals, or SOPs  Sample subrecipient audit resolution documents (e.g., management decision letters, corrective action follow-up, etc.), preferably from one of the LEAs included in the current review  Other documentation that would serve as evidence for the questions asked. |  |

### Records and Information Management

EDGAR

[34 C.F.R. 76.730-731](http://www.ecfr.gov/cgi-bin/text-idx?SID=a6c2c8372201a3d15a4398267c3500f1&mc=true&node=se34.1.76_1730&rgn=div8)

Uniform Guidance

[2 C.F.R. 200.303(e)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1303)

[2 C.F.R. 200.334](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1334)

[2 C.F.R. 200.337(a)](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1337)

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. 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1#p-200.1(Personally%20Identifiable%20Information%20(PII)))).

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

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| Records Retention and Maintenance | F1: Please describe the SEA records retention procedures. | F1: Records management and records retention procedures (either SEA procedures or Statewide procedures)  SEA Records Retention Procedures/Policies |  |
| Records Retention and Maintenance | F2: Is the SEA responsible for the maintenance of its own records or does another agency have that responsibility? |  |  |
| Information Security | F3: How does the SEA protect and safeguard PII? Please describe how the protections cover PII from these sources – SEA personnel, students, teachers, or any others? |  |  |
| Audits | F4: Has a single audit or other audit identified vulnerabilities with your information system? If so, please describe the steps the SEA has taken to address the findings? |  |  |
| Additional Documentation | F5: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | F5: Policies and procedures regarding the use, protection, and storage of PII  Copies of information technology (IT) system access rules  Other documentation that would serve as evidence for the questions asked. |  |

### Personnel

Uniform Guidance

[2 C.F.R. 200.430](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1430)

[2 C.F.R. 200.431](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1431)

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

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit answers below)*** |
| SEA Personnel | G1: How many staff who work at the SEA are directly charged to Federally grants? 2) How many Federally funded employees are funded through grants under the ESEA? 3) How many employees at the SEA are funded through indirect costs? 4) Overall, what percentage of the SEA staff are paid with Federal funding? 5) Of the Federally funded employees by the SEA what percentage file monthly activity reports and what percent file semi-annual activity reports? |  |  |
| SEA Personnel Controls | G2: 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.)? | G2: 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 | G3: How does the SEA ensure that sufficient documentation is maintained for all personnel and fringe benefit charges made using Federal funds? | G3: Sample time and effort documentation (please ensure that any PII is redacted) |  |
| SEA Oversight | G4: How do you ensure that LEAs are correctly allocating and charging fringe benefits to federal grants? | G4: SEA grant guidance provided to LEAs related to fringe benefits; examples of SEA oversight related to fringe benefits. |  |
| Additional Documentation | G5: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | G5: Other documentation that would serve as evidence for the questions asked. |  |

### Procurement

Uniform Guidance

[2 C.F.R. 200.317](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1317)

[2 C.F.R. 200.321](https://www.ecfr.gov/current/title-2/section-200.321)

[2 C.F.R. 200.322](https://www.ecfr.gov/current/title-2/section-200.322)

[2 C.F.R. 200.323](https://www.ecfr.gov/current/title-2/section-200.323)

[2 C.F.R. 200.327](https://www.ecfr.gov/current/title-2/section-200.327)

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** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| SEA Procurement Procedures | H1: Please briefly describe the SEA’s general procurement process, including how transactions are initiated, reviewed, and executed. | H1: Procurement manual or other documented procurement procedures |  |
| Procurement Oversight | H2: Please describe the control activities implemented by the SEA to ensure the successful procurements of goods and services? |  |  |
| Conflicts of Interest | H3: Please describe the SEA rules and/or procedures to protect against conflicts of interest during the procurement process and how are these rules and/or procedures enforced. | H3: Documentation outlining conflict of interest policies |  |
| Suspension/Debarment | H4: How does the SEA ensure that it does not contract with parties who have been suspended or debarred? | H4: Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties |  |
| Procurement Oversight | H5: What are the SEA's thresholds for making purchases through the following mechanisms:  1) Micro purchases;  2) Small Purchases; and,  3) Formal Purchase? | H5: Please provide sample documents demonstrating contract implementation and oversight (e.g., performance monitoring documents, project tracking charts, verification of work completed) |  |
| Procurement Oversight | H6: Please list the five most recent procurements with funds awarded by OESE where a formal procurement (i.e., sealed bids or request for proposal) were utilized? What is the status of these procurements? |  |  |
| Additional Documentation | H7: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | H7: Evidence that the SEA has reviewed LEA procurement transactions during subrecipient monitoring  Documentation of contractor monitoring and evaluation  Other documentation that would serve as evidence for the questions asked. |  |

### Equipment and Supplies Management

Uniform Guidance

[2 C.F.R. 200.313](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1313)

[2 C.F.R. 200.314](https://www.ecfr.gov/current/title-2/section-200.314)

GAO Green Book

[Principle 10.03](http://www.gao.gov/products/gao-14-704G)

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** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| SEA Equipment and Supplies Management Procedures | I1: Does the SEA purchase equipment and supplies using Federal funds? | I1: Equipment and supplies management manuals, handbooks, SOPs, etc. |  |
| SEA Equipment and Supplies Management Procedures | I2: Once the SEA obtains equipment and supplies purchased with Federal funds, how are the items added to the State inventory listing (i.e., Who is responsible for adding items to the inventory? Is a distinction made between items purchased with non-federal funds? etc.)? |  |  |
| SEA Equipment and Supplies Management Procedures | I3: What information is included in SEA’s master inventory (or inventories)? | I3: Most recent inventory of equipment and supplies purchased with program funds |  |
| Equipment and Supplies Use and Management | I4: What policies or procedures are in place to ensure control over vulnerable assets (high-value and/or mobile items, including technology) purchased using Federal funds? |  |  |
| SEA Equipment and Supplies Management Procedures | I5: How does the SEA ensure that equipment and supplies inventories are accurate and up to date? |  |  |
| SEA review of LEA | I6: How does the State review LEA requests for equipment? |  |  |
| SEA Review of LEA | I7: What are the prior approval procedures for LEAs when they purchase equipment? |  |  |
| SEA Definition | I8: Please provide the State's definition for equipment? |  |  |
| SEA Definition | I9: What is State's dollar threshold for equipment? |  |  |
| Additional Documentation | I10: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | I10: Other examples of acceptable Documentation include:   * 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   Other documentation that would serve as evidence for the questions asked. |  |

### Indirect Costs

EDGAR

[34 C.F.R. 76.560-569](https://www.ecfr.gov/current/title-34/subtitle-A/part-76/subpart-F/subject-group-ECFRbab27e541efa0ea)

Uniform Guidance

[2 C.F.R. 200.414](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1414)

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** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| SEA Indirect Cost | J1: Does the SEA currently have an approved indirect cost rate? |  |  |
| SEA Indirect Cost Charges | J2: How does the SEA ensure that it only charges indirect costs to Federal programs at the appropriate indirect cost rate? | J2: Samples of indirect cost calculations |  |
| LEA Indirect Cost | J3: Do LEAs charge indirect costs to their federal grants? |  |  |
| SEA Indirect Cost | J4: Please explain the process for determining what costs are charged to the indirect cost pool and that those costs are consistent with the modified total direct costs requirements in the uniform guidance. |  |  |
| Additional Documentation | J5: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | J5: Documentation evidencing communication with (or monitoring of) subrecipients involving compliance with indirect cost requirements  Other documentation that would serve as evidence for the questions asked. |  |

### Charter School Authorization and Oversight

EDGAR

[34 C.F.R. 76.785-799](https://www.ecfr.gov/current/title-34/part-76/subpart-H)

Uniform Guidance

[2 C.F.R. 200.318(c)](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1318)

[2 C.F.R. 200.344](https://www.ecfr.gov/current/title-2/part-200/subject-group-ECFR682eb6fbfabcde2)

[2 C.F.R. 200.345](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFRbceb211a19344ce)

Final Audit Report: ED-OIG/[A02M0012](http://www2.ed.gov/about/offices/list/oig/auditreports/fy2016/a02m0012.pdf)

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

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

Subtopics:

* SEA Charter School Process
* Allocations to Charter Schools
* Charter School Oversight
* Charter School Closure

#### Self-Assessment Questions

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents *(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| SEA Charter School Process | K1: Briefly describe the State’s charter school authorization process. |  |  |
| SEA Charter School Process | K2: Do charter schools in the State operate as independent charter school LEAs or are they part of traditional LEAs (or both)? |  | K2: Please Check One Option:  *Independent Charter LEAs*  *Part of Traditional LEAs*  *Both* |
| Charter School Oversight | K3: Please describe what entities or organizations within the State are responsible for providing oversight and accountability of charter schools. |  |  |
| SEA Charter School Process | K4: Have any Charter Schools Closed in the past 5 years? |  | *Choose an item.* |
| Allocations to Charter Schools | K5: How does the SEA communicate grant funding opportunities, application requirements, and post-award requirements (including both Uniform Guidance requirements and program-specific requirements) to charter schools and/or charter school LEAs? | K5: Guidance documents provided to charter schools or charter LEAs.  Guidance or communications with Charter Management Organizations (CMOs) or Education Management Organizations (EMOs) detailing their responsibilities when operating Federal programs (specifically regarding program implementation and management) |  |
| Allocations to Charter Schools | K6: How does the SEA obtain or determine eligibility data for students attending charter schools and/or charter school LEAs for the purposes of calculating allocations for Federal formula programs? How does the SEA verify or validate that data? | K6: Procedures for verifying the student eligibility counts for charter schools or charter school LEAs for Federal programs (including non-geographic charter schools or charter school LEAs where applicable) |  |
| Allocations to Charter Schools | K7: What process does the SEA use to identify which charter schools (or charter school LEAs) within the State have seen significant expansions in their charter school enrollment for the purposes of ensuring full and complete program allocations? | K7: Excerpts from program manuals (or other documents) describing process for identifying new or significantly expanded charter schools |  |
| Allocations to Charter Schools | K8: How does the SEA identify whether charter schools and/or charter school LEAs are operated by Charter Management Organizations (CMOs) or Education Management Organizations (EMOs)? |  |  |
| Allocations to Charter Schools | K9: For charter school LEAs and/or charter schools operated by CMOs or EMOs, how does the SEA ensure that both the charter school leadership and the CMO/EMO is aware of funding opportunities, application requirements, and post-award requirements? |  |  |
| Charter School Oversight | K10: How does the SEA ensure that CMOs/EMOs operating charter schools and/or charter school LEAs are provided with feedback on the administration of Federal programs and compliance with applicable Federal requirements following program reviews or monitoring? | K10: Evidence of SEA Monitoring of Charter Schools |  |
| Charter School Closure | K11: How does the SEA ensure that charter schools and/or charter school LEAs comply with the requirements for disposition of equipment and supplies purchased with Federal funds in the event of charter school closure? | K11: Documented guidance to charter schools describing procedures for charter closure (including requirements for disposition of program assets and dispersal of program funds) |  |
| Charter School Allocations | K12: With regard to allocations, describe the process for reviewing notifications when a charter school is planning to open or significantly expand? |  |  |
| Charter School Enrollment | K13: After the charter school has opened what is the SEA's process for reviewing enrollment data? |  |  |
| Charter School Enrollment | K14: Do you revise your allocations to new and significantly expanding charter schools prior to verifying enrollment data? If yes, what is the process for revising allocations when enrollment data is verified? |  |  |
| Additional Documentation | K15: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | K15: Other documentation that would serve as evidence for the questions asked. |  |

### Local Applications and Plans

ESEA

[§§8203, 8305, 8306, 8452, 8538](https://www2.ed.gov/documents/essa-act-of-1965.pdf)

§§1112, §1113, §2101, §2102, §3111, §3114, §3115

EDGAR

[34 C.F.R. 76.530](https://www.ecfr.gov/current/title-34/subtitle-A/part-76/subpart-F/subject-group-ECFR09ede7442dc7e30/section-76.530)

Uniform Guidance

2 C.F.R. 200.332

[2 C.F.R. 200.403-408](http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=04315fc38a051ee8615a9591b771dd0d&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1403)

[2 C.F.R. 200.420-476](https://www.ecfr.gov/current/title-2/part-200/subject-group-ECFRed1f39f9b3d4e72)

Description: An SEA and its subrecipients can only use program funds for allowable costs, as defined in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives.

To receive a subgrant under Title I, Part A; Title II, Part A; and Title III, Part A (as well as the other “covered programs” as defined in section 8101(11), which include Title I, Part A; Title I, Part C; Title I, Part D; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and Title V, Part B, Subpart 2), an LEA must have on file with the SEA a local program plan or application for each program or a consolidated local plan or application. An SEA shall ensure that all LEAs engage in timely and meaningful consultation with required stakeholders regarding LEA plans. Certain LEAs must also consult with appropriate officials from Indian tribes or tribal organizations approved by the tribes located in the area served by the LEA.

Recommended Participants: Program Director for any Federal program included in this review, Program Attorney(s), Program Accountant(s)

Subtopics:

* Local Plans
* Consolidated Plans
* SEA Review of LEA Program Budgets
* SEA Support for Development of LEA Program Budgets/Plans
* Consultation and Coordination for LEA Plans and Applications
* Stakeholder Consultation for Indian Tribes and Tribal Organizations
* SEA Oversight of LEA Consolidation
* Grant Award Notice

***Self-Assessment Questions***

***Note: Please submit an approved local plan for each LEA included in the performance review.***

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| **Subtopic** | **Questions** | **Supporting Documents**  ***(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| Local Plans | L1: If the SEA uses a consolidated LEA plan or application process for any of the covered programs, which of the covered programs must LEAs include in a consolidated plan? | L1: SEA template for consolidated local plan or application that clearly shows which descriptions, information, assurances, and other materials are required to be included in a consolidated local plan or application  Templates for individual LEA program plans, if the SEA does not use a consolidated application  Completed LEA plans or applications for selected LEAs | *Check all that apply:*  Title I, Part A  Title I, Part C  Title I, Part D  Title II, Part A  Title III, Part A  Title IV, Part A  Title IV, Part B  Title V, Part B, Subpart 2  The SEA does not use a consolidated application |
| Local Plans | L2: What is the SEA’s process and timeline for receiving, reviewing, and approving LEA plans or applications? | L2: Guidance to subrecipients on applications process  Timeline for SEA review and approval of LEA plans or applications  Documented procedures for reviewing LEA plans or applications, including budgets, as part of subrecipient application review process,  Criteria used to review LEA plans or applications, including criteria to evaluate proposed costs and activities |  |
| Local Plans | L3: Has the SEA approved an LEA plan or application, or if applicable, a rural consolidated local plan or application, for all covered programs for each LEA that is receiving funds under one or more of the covered programs? | L3: Documented procedures for reviewing budgets, including criteria staff use to evaluate proposed costs and activities. | Choose an item. |
| Consolidated Plans | L4: Did the SEA collaborate with LEAs in the State in establishing procedures for the submission of consolidated plans or applications? |  | *Choose an item.* |
| Consolidated Plans | L5: Did the SEA make such consolidated local plan or application available to the Governor, if requested? |  | *Choose an item.* |
| Consolidated Plans | L6: Did the SEA collect from each LEA a set of assurances that includes all of the general assurances in section 8306 and any program-specific assurances that the SEA determined were necessary? (Note: This requirement applies to all LEAs, regardless of whether they use an LEA consolidated plan or LEA individual program plans.) | L6: LEA assurances template or sample completed LEA assurances | *Choose an item.* |
| SEA Support for Development of LEA Program Budgets/Plans | L7: How does the SEA provide support to subrecipients regarding budgeting for and using program funds? | L7: Sample guidance or other communications with LEAs or other subrecipients regarding how program funds are to be used (including any cost allowability requirements) |  |
| SEA Review of LEA Program Budgets | L8: Describe the process used to review LEA budgets during the application review process for each of the covered programs: Does that process entail the review of both district-level and school-level uses of funds? | L8: Documented procedures for reviewing subrecipient budgets as part of subrecipient application review process, including criteria staff use to evaluate proposed costs and activities |  |
| SEA Review of LEA Program Budgets | L9: How does the SEA ensure that LEA proposed uses of funds are only for allowable activities and allowable expenditures? | L9: Sample guidance or other communications with LEAs or other subrecipients regarding how program funds are to be used (including any cost allowability requirements) |  |
| SEA Review of LEA Program Budgets | L10: What is the SEA’s process to review and approve amendments to LEA plans or applications? | L10: SEA’s process for amendments to LEA plans or applications |  |
| Consultation and Coordination for LEA Plans and Applications | L11: How does the SEA ensure that each LEA consulted with all required stakeholders in the development of its local plan(s) or application(s) consistent with the requirements for each covered program? |  |  |
| Consultation and Coordination for LEA Plans and Applications | L12: How does the SEA ensure that each LEA receiving a Title I, Part A subgrant met the requirement to coordinate with other Federal programs in the development of its local plan(s) or application(s)? | L12: Sample guidance or other communications from the SEA supporting coordinated use of program funds  Criteria used to review LEA plans or applications |  |
| Stakeholder Consultation for Indian Tribes and Tribal Organizations | L13: If applicable, how does the SEA ensure that each affected LEA consulted with appropriate officials from Indian tribes or tribal organizations approved by the tribes located in the area served by the LEA prior to the affected LEA’s submission of a consolidated or individual Title I, Part A, Title II, Part A, and Title III, Part A local plan? An “affected LEA” is an LEA with an enrollment of American Indian or Alaska Native students that is not less than 50 percent of the LEA’s total enrollment, or that received a grant in the previous fiscal year under subpart 1 of part A of title VI (Indian Education formula grant) that exceeded $40,000. | L13: Information for at least one LEA regarding how the SEA ensure the LEA met the consultation requirement (e.g., meeting agendas and materials, and feedback from stakeholders) |  |
| Charter School LEAs and Other Non-Traditional Subrecipients | L14: How does the SEA ensure that non-traditional subrecipients meet all required administrative conditions prior to receiving funds (e.g., requirement that consortia that receive Title III funds must have fiscal agents)? |  |  |
| SEA Oversight of LEA Consolidation | L15: What are the SEA’s standards for determining when its LEAs can consolidate administrative funds? | L15: Documented SEA standards for determining when LEAs can consolidate administrative funds |  |
| SEA Oversight of LEA Consolidation | L16: How does the SEA ensure that LEAs correctly account for and use consolidated administrative funds (if applicable)? |  |  |
| Grant Award Notice | L17: Does the SEA’s subrecipient award notice for each of the covered programs include the following information (Note: Provide documentation for each covered program):   * Subrecipient name * Subrecipient Unique Entity Identifier/DUNS number * Federal Award Identification Number (FAIN) * Federal award date (date award received by SEA from the Department) * Period of performance start and end date * Amount of Federal funds obligated through the award notice * Total amount of Federal funds obligated to the subrecipient by the SEA * Total amount of the Federal award committed to the subrecipient * Federal award project description * Notice that the award originated from the Department * Contact information for the awarding official * CFDA number and name * Identification of whether the award is for research & development (R&D) * Indirect Cost Rate for the award | L17: Sample subrecipient award notice for each covered program |  |
| Additional Documentation | L18: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | L18: Other documentation that would serve as evidence for the questions asked. |  |

### Risk Assessment (External)

Uniform Guidance

[2 C.F.R. 200.332(b)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200" \l "p-200.332(b))

Description: In order to determine the appropriate method and level of subrecipient monitoring, an SEA shall evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Recommended Participants: Chief Financial Officer (or CFO representative), Program Directors for any Federal program included in the review, Program Attorney(s)

Subtopics:

* Subrecipient Risk Assessment Process
* Use of Subrecipient Risk Assessments

***Self-Assessment Questions***

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents**  ***(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| Subrecipient Risk Assessment Process | M1: Does the SEA have a documented process to assess subrecipient risk for each Federal program included in the review? | M1: Documented risk assessment policies and procedures |  |
| Subrecipient Risk Assessment Process | M2: When and how often does the SEA evaluate each subrecipient’s risk? |  |  |
| Subrecipient Risk Assessment Process | M3: Are all subrecipients included in the risk assessment performed by the SEA? | M3: Documented results of the most recent risk assessments | *Choose an item.* |
| Subrecipient Risk Assessment Process | M4: What risk indicators are included in the SEA’s subrecipient risk assessment? | M4: Sample risk assessment frameworks, tools, etc. |  |
| Use of Subrecipient Risk Assessments | M5: How does the SEA utilize the results of its risk assessment(s) to select subrecipients for monitoring? |  |  |
| Additional Documentation | M6: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | M6: Other documentation that would serve as evidence for the questions asked. |  |

### Subrecipient Monitoring

Uniform Guidance

[2 C.F.R. 200.332(d)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#p-200.332(d))

Description: An SEA shall monitor LEAs and any other entities, including external providers, receiving federal funds from programs to ensure that all applicable fiscal and programmatic performance goals are achieved and that subawards are used for authorized purposes and in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

Recommended Participants: Program Directors for any Federal program included in this review, Program Attorney(s)

Subtopics:

* Monitoring Activities
* Post-Monitoring Process
* Project Evaluation

***Self-Assessment Questions***

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| --- | --- | --- | --- |
| **Subtopic** | **Questions** | **Supporting Documents**  ***(Please upload to Max.gov)*** | ***SEA Response***  ***(Please submit brief answers below)*** |
| Monitoring Activities | N1: Is the SEA’s subrecipient monitoring process consolidated across the covered programs or program-specific? |  | *Choose an item.* |
| Monitoring Activities | N2: What types of monitoring activities does the SEA engage in to ensure that subrecipients are accomplishing performance goals and that program funds are used only for authorized purposes and in compliance with all applicable Federal statutes, regulations, and the terms and conditions of Federal awards? | N2: Subrecipient monitoring handbooks, SOPs, etc. for covered programs  Subrecipient monitoring schedules or monitoring plans for covered programs |  |
| Monitoring Activities | N3: Does the SEA’s monitoring process use protocols for the review of subrecipient compliance with financial and programmatic requirements? | N3: Subrecipient monitoring protocols for each covered program (or a consolidated monitoring protocol, if applicable) | *Choose an item.* |
| Post-Monitoring Process | N4: How does the SEA communicate monitoring results to subrecipients? | N4: Sample subrecipient monitoring report with at least one monitoring finding |  |
| Post-Monitoring Process | N5. Describe the process the SEA uses to ensure that subrecipients address and resolve issues identified during subrecipient monitoring (i.e., monitoring follow-up). | N5: Documentation of process for resolving any monitoring corrective actions  Sample of communications with an LEA regarding monitoring follow-up and evidence of implementation of corrective action (if available) |  |
| Post-Monitoring Process | N6: How does the SEA identify and address any issues that repeatedly arise during subrecipient monitoring visits (both for the same subrecipients and across subrecipients)? |  |  |
| Project Evaluation | N7: How the SEA evaluates whether expected outcomes were achieved as a result of LEA spending and activities for each of the covered programs? | N7: Sample program/project evaluations |  |
| Additional Documentation | N8: For all subtopics, provide any additional documentation that would serve as evidence for the questions asked. | N8: Other documentation that would serve as evidence for the questions asked. |  |

**SEA Self-Evaluation**

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

For each of the fiscal review sections respondents will assign one of the following ratings:

* Commendation (high quality);
* Met Requirements (satisfactory quality);
* Met Requirements with Recommendation (meet requirements, but with quality concerns); or
* Action Required (significant quality concerns requiring timely corrective action)

***Self-Assessment Questions***

|  |  |
| --- | --- |
| **Domain: Section** | **SEA Self-Evaluation** |
| Financial Management and Cross-Cutting Requirements |  |
| 1. Accounting Systems and Fiscal Controls | Select your response. |
| 1. Cash Management and Payment Systems | Select your response. |
| 1. Period of Availability and Carryover | Select your response. |
| 1. Internal Controls | Select your response. |
| 1. Audit Requirements | Select your response. |
| 1. Records and Information Management | Select your response. |
| 1. Equipment and Supplies Management | Select your response. |
| 1. Personnel | Select your response. |
| 1. Procurement | Select your response. |
| 1. Indirect Costs | Select your response. |
| 1. Charter School Authorization and Oversight | Select your response. |
| 1. Local Applications and Plans | Select your response. |
| 1. Risk Assessment (External) | Select your response. |
| 1. Subrecipient Monitoring | Select your response. |