FY22 Required Documents for Special Education Fiscal Onsite/Desk Reviews

The documents listed below are reviewed during the special education fiscal review process. Districts/community schools assigned onsite or desk reviews are required to submit each of the documents applicable to their use of IDEA Part B funds. *Districts/community schools assigned self assessments are not required to submit documents.*

Required documents must be uploaded into the Department's Monitoring System. Please be attentive to the requested document format. PLEASE APPROPRIATELY NAME EACH DOCUMENT. It is important that the uploaded documents are identifiable.

Please review the document upload instructions in the FY22 Fiscal Onsite & Desk Manual. The documents listed below are grouped by the **document types** that are found in the Department's Monitoring System. Please use the underlined file names below when naming the files.

Special Note for FY22: All documents should include relevant information for IDEA Part B spending (516 and 587) as well as American Rescue Plan IDEA spending (516 and 587).

Financial Reports/Documents

Financial Transactions Report – A Financial Detail Report such as a FINDET (**Excel** spreadsheet format) that includes the transaction date, check/voucher number, purchase order number, vendor name, description of item purchased, fund (516 & 587), function, object, special cost center, expenditure amount.

Payroll Accounting Report – A financial salary/benefits report such as an Account History Report or an ACCRPT (**Excel** spreadsheet format) that specifies the pay period end date, employee name, fund (516 & 587), function, object, amount, percent of pay assigned to fund.

Time & Effort Docs: Evidence of how the district is recording time and effort for employees whose salaries are funded through Part B funds, or by one or more other sources. May include semiannual certification of a single cost objective form, personal activity report (PAR), employee's schedule.

Vouchers Submitted by District: The Resource Management Program Specialist will request a sample of vouchers selected from the financial transaction report (e.g. FINDET) submitted by the district. The district/community school is required to provide evidence that non-payroll expenses are accurate, allowable and being used for special education services and supports, or other allowable purposes. Documents/voucher packages should include but may not be limited to: purchase receipts, statements/invoices, timesheets, cancelled checks, purchase orders, contracts and Memoranda of Understanding (MOU).

Inventory List: The district's list of items of property currently in service that were purchased with Part B funds. The list provides evidence that the district follows its inventory policy for items purchased with Part B funds. Particular attention is paid to tagging/identification requirements per district policy as well as determining if an item is used for a purpose consistent with the grant. (See 34 CFR 74.53 and 80.32)

Certification of Inventory: The district must verify that it is able to locate the inventory items purchased with IDEA Part B funds (if applicable) that are selected by the OEC Resource Management Program Specialist from the inventory list.

Licensure and Certification

Staff List: A list of employees paid with 516 and/or 587 funds. The list must contain the name, title, state certification/licensure numbers and the funding source. This includes contracted services and consortium personnel.

IDEA Position Descriptions: Documentation detailing the duties for positions paid with 516 and/or 587 funds. OEC will use position descriptions for staff paid with IDEA Part B funds to verify that job duties reflect a special education purpose. In most cases, the job description will provide adequate information. In some cases, more information may be requested.

Nonpublic Service Documentation (Does not apply to community schools)

Nonpublic Consultation: Evidence of timely consultation with the nonpublic schools located within the district's boundaries in the provision of services by the district to the nonpublic schools through Part B funds for the year being reviewed.

Nonpublic Child Find Counts: Evidence of current year data showing the number of non-public school children evaluated for special education services, number of children determined to be a student with a disability (SWD) and the number of those children being served in the nonpublic schools.

Nonpublic School Not-for-Profit/For-Profit status: Documentation of discussion between the district and nonpublic(s) of the not-for-profit status of the nonpublic schools located within the district's boundaries that verifies that special education services supported through IDEA Part B funds are not being offered to students with a disability in a for-profit nonpublic school.

Policies and Procedures

Procurement Policy: The district's procurement policy. Note: The OEC Resource Management Program Specialist may request evidence the district is following its procurement policy for purchases from the transaction report. Evidence may include advertisements, bids, bid awards.

Inventory Policy: The district's inventory policy, including a definition of equipment.

Disposal Policy: The district's disposal policy that includes steps on the disposal of items purchased with Part B funds.

Public Participation/Community Partnerships

Public Participation Docs: Evidence that the district announced/publicized the opportunity for public participation in the planning and use of Part B funds reflective of the year being reviewed. The announcement will include the time, date and location of the meeting, and that the district provided reasonable notice to the public. Evidence that the meeting was held may include a meeting agenda, sign-in sheet, summary/notes or equivalent.