

**Connecticut State Department of Education
Bureau of Special Education**

IDEA Program/Fiscal Compliance Review- Desk Audit

LEA: _____ DATE OF REVIEW: _____

LEA PERSONNEL COMPLETING DESK AUDIT: _____

	34 CFR Sections	Policy in place?		Document for verification of policy/procedures (ex. district policies/procedures; methods of tracking; formulas utilized, fiscal records, staff lists/records, etc.). Please attach and note by Section (e.g. A., B., etc.)
	References	Y	N/ or N/A	REQUIRED DOCUMENTATION FOR DESK AUDITS IN BOLD
A. <u>Property/Equipment/Supplies:</u> Assistive technology and property/equipment was purchased specifically for instructional, educational use (per IDEA grant instructions) and tracking procedures are in place.	(§80.32 and §300.144)			<ul style="list-style-type: none"> • All property/equipment are labeled as purchased with IDEA funds, including equipment supplied to students with disabilities attending private schools at parental expense (onsite visit only) • Labeling policy in place for this purpose; tracking procedure for equipment in excess of \$4999 • All property/equipment/supplies are for assistive technology or instructional/educational use. (onsite visit only) • Copies of purchase orders indicating source of funds
B. <u>Supplanting:</u> funds used to supplement State, local and other Federal funds and not to supplant	(§300.202(a)(3))			<ul style="list-style-type: none"> • Copies of FY'11 and FY'10 special education budgets, including specific details of the out-of-district students

				<i>IDEA Program/Fiscal Compliance Desk Audit, page 2</i>
		Y	N or N/A	REQUIRED DOCUMENTATION FOR DESK AUDITS IN BOLD
C. <u>Parentally placed private school special education students expenditure:</u> Are the following policies/procedures in place: proportionate share correctly calculated; proper census maintained by central office; funds expended in a timely and appropriate manner)	(§300.133 (d))			<ul style="list-style-type: none"> • Written policy and specific formula for determining proportionate share • Proof of centralized on-going census of <u>all</u> private school students with disabilities • Budgets indicating how funds expended (onsite visit only)
D. <u>NIMAS/NIMAC:</u> How does the district ensure its compliance with the National Instructional Materials Accessibility Standard?	(§300.172)			<ul style="list-style-type: none"> • Written procedures and policies are in place informing all staff as to how a student with a print disability is referred for materials from the NIMAC • Name of district personnel who are responsible for such referrals; policies distributed to staff • Proof (written on purchase orders or contracts for all district textbooks) that the district requires publishers to prepare and, on or before delivery of the print instructional materials, provide to the National Instructional Materials Center, electronic files containing the contents of the print instructional materials using the NIMAS standard

				<i>IDEA Program/Fiscal Compliance Desk Audit, page 3</i>
		Y	N or N/A	REQUIRED DOCUMENTATION FOR DESK AUDITS IN BOLD
E. <u>CEIS (Coordinated Early Intervening Services)</u>: District procedures are in place for ensuring the appropriate use of federal funds and effective tracking system for students served under CEIS.	(§300.205(d)); (§300.226(a))			<ul style="list-style-type: none"> • Documentation that funds were used at K-12 level only (onsite visit only) • Documentation in place for tracking students receiving CEIS directly over a three year period to see if eligible for special education/related services • Documentation in place for funds spent on PD • Documentation for tracking teachers receiving PD and the names of their students
F. <u>Charter schools</u>: Procedures are in place for the equitable distribution of IDEA funds for the education of students with disabilities who attend charter schools and for whom the LEA is responsible.	(§300.209(b))			<ul style="list-style-type: none"> • Documentation that LEA has provided IDEA funds to charter schools, who are serving its resident students with disabilities, on the same basis as the LEA provides funds to other public schools in its jurisdiction.
G. <u>Excess Costs Calculation</u>: This refers to the federal requirement <u>NOT</u> the State's Excess Cost Reimbursement Grant.	(§300.818, Appendix A)			<ul style="list-style-type: none"> • Documentation that there are separate excess costs calculations for both elementary and secondary • Documentation that the correct formula was used

				<i>IDEA Program/Fiscal Compliance Desk Audit, page 4</i>
		Y	N or N/A	REQUIRED DOCUMENTATION FOR DESK AUDITS IN BOLD
H. <u>State-wide and district-wide assessment policies and procedures:</u> District has in place policies and procedures to ensure compliance.	(§300.320 (6)(i))			<ul style="list-style-type: none"> • Policies and procedures that indicate how the district determines when decisions are made for alternative assessments to a particular State or district-wide assessment of student achievement for students with disabilities

I, the undersigned authorized official of (LEA) _____, do hereby certify to the accuracy of the Connecticut State Department of Education, Bureau of Special Education's IDEA Program/Fiscal Compliance Report.

Signature of Superintendent/Designee: _____ Title: _____

Name (please type): _____

Date: _____