

Federal Fiscal File Review Supplement



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Overview

The Federal Fiscal File Review is conducted annually, through a [three-year monitoring cycle](#) of organizations that receive federal funds. This includes all public-school districts, service centers, Parsons State Hospital and Training Center, Kansas State School for the Deaf, Kansas State School for the Blind and the Kansas Department of Corrections.

Federal Fiscal File Review Self-Assessment

All organizations within a monitoring cycle complete the [Federal Fiscal File Review Self-Assessment](#) within [Kansas Integrated Accountability System \(KIAS\)](#). Skip logic is used to allow organizations to pass over categories of questions that do not apply to them.

Member districts of cooperatives and interlocals may consult with LEA Directors to complete the monitoring. However, individual (district) level materials must be submitted to demonstrate compliance.

Clarification

After the self-assessment is completed, selected organizations will also complete clarification. Organizations selected or not selected for clarification will receive a KIAS notification.

- Clarification for self-reported potential noncompliance - The LEA is not required to provide clarification on self-reported noncompliant questions. Documentation may be submitted during clarification if self-reported noncompliance is believed to be in error.
- Clarification for self-reported 100% compliance - KSDE randomly selects 20% of LEAs that reported 100% compliance for clarification. LEAs must upload clarification documentation to demonstrate compliance for preselected Federal Fiscal File Review self-assessment questions. KSDE selects approximately 5-7 questions annually.

Documentation provided for each clarification question should include the following:

- District policy – *Rules and guidelines adopted by the local school board.*
- District written procedure/process – *Detailed internal instructions on how district staff will implement and carry out adopted policies (checklists, step by step protocols, etc.).*
- District supporting source documentation

This supplement provides possible examples of documentation that LEAs may use to demonstrate compliance with key questions within the Fiscal File Review. Because every LEA is unique, this guidance is not intended to list all possible types of evidence an LEA may use. KSDE reserves the right to make a final determination of whether a particular artifact fulfills the evidentiary requirement.

If documentation relates to multiple questions, please upload documents to each applicable question.

The Federal Fiscal File Review monitors documentation from the previous school year. For example, if KSDE conducts a review during the 2026–2027 school year, only documentation from the 2025–2026 school year will be considered. If clarifying questions require the LEA to submit additional documentation, that documentation must be clearly dated within the school year under review. KSDE will make findings based solely on documentation from the monitored school year. If the LEA submits documentation dated after the monitored school year, KSDE will not consider it when determining findings. However, KSDE may consider such documentation when determining the type and extent of corrective action required to address any findings.

Correction of Noncompliance

When KSDE determines that the LEA did not meet 100% compliance, KSDE issues a written notification of noncompliance to the LEA. The notification includes:

- a citation of the regulatory requirements;
- a requirement that the noncompliance be corrected within the timeframe specified by KSDE but, in no case, later than one year from notification of noncompliance; and instructions for completing the process of correction of noncompliance.

Within 60 days of notification, the LEA must submit a district corrective action plan to KIAS.

Within 120 days or no later than one year of notification, the LEA must submit documentation of noncompliance correction to KIAS.

Corrective action plans must detail the noncompliant issue, corrective action steps to be taken, timeline of completion, and person(s) responsible. Plans should be uploaded into KIAS within 60 days of receipt of the noncompliance notification.

A separate plan should be created for each noncompliant question. See example action plan in the section below.

In the event an LEA has not corrected all finding(s) of noncompliance within one year from notification of noncompliance or has not met timelines specified by KSDE, KSDE shall issue written notification to the director(s), superintendent, and local school board president indicating that one or more of the following enforcement actions will be taken until the LEA has satisfactorily demonstrated to KSDE that the LEA is no longer failing to substantially comply with any such requirements:

- LEA will be placed in high-risk status with conditions
- LEA's payments will be suspended
- LEA will have additional terms and conditions assigned to applicable awards.

Example Corrective Action Plan

Noncompliant Question:

Issue/root cause:

Corrective action(s) to be taken:

Person(s) responsible:

Timeline for completion:

Documentation/evidence to be submitted to show correction:

Federal Fiscal File Review Questions

Section 1: Cross-Cutting Requirements for all Federal Programs

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 1: Does the LEA have written policies and procedures outlining how draw requests of federal funds are determined? - Does the LEA have formal, written policies and procedures that describe how federal drawdowns are determined? - Are these policies made available to relevant staff? Reference: 2 CFR 200.302	☐ LEA policy ☐ LEA written procedure(s)	Payment Dates Federal Payments	
Question 2: Does the LEA request federal funds on a reimbursement or projected monthly-need basis? - Does the LEA submit reimbursement requests after expenses are incurred? - Are there clear steps for verifying supporting documentation before initiating draw requests (e.g., invoices, payroll records, purchase orders)? Reference: 2 CFR 200.305(b)(3)	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA example of federal fund draw request	Payment Dates Federal Payments	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 3: Does the LEA have written procedures in place that minimize the time elapsing between the transfer of funds and disbursement of funds? - Does the LEA have formally documented procedures that address how it minimizes the time between drawing federal funds and paying out those funds? - Do the procedures specify a target time frame (e.g., 3–5 business days) for disbursing funds after a drawdown? Is the LEA consistently meeting this timeline in practice? - Do staff understand the risks of holding federal funds longer than necessary? Reference: 2 CFR 200.305	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA example with date timestamps of transfer of funds and disbursement of funds	Payment Dates Federal Payments	
Question 4: If interest earned on federal award payments is over \$500 for the year, does the LEA follow appropriate procedures for payback? - Do key staff know that interest amounts exceeding \$500 per year must be remitted to the federal government? - If interest exceeds \$500, does the LEA have written procedures outlining how and when to remit the excess interest to the federal government? Reference: 2 CFR 200.305(b)(8)-(9)	☐ LEA policy ☐ LEA written procedure(s)	Cash Management Improvement Act	
Question 5: Does the LEA identify and track each federal fund separately from other funds? Are funds assigned separate accounts/codes and tracked separately from drawdown to expenditure? Reference: 2 CFR 200.302	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA chart of accounts ☐ LEA fund audit report with key/legend (i.e. LEA ledger)	Accounting Handbook Appendix L: Expenditure Audit Report Example	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 6: Does the LEA have written policies and procedures to ensure federal funds are used in accordance with all federal requirements of allowable costs? - Do all applicable staff know and understand how to apply the policies and procedures concerning allowable costs for federal funds? - Do procedures require staff to maintain adequate documentation (e.g., receipts, purchase orders, time-and-effort logs) to support the allowability of costs? - Do procedures explain how to handle unallowable or questioned costs if discovered? Reference: 2 CFR Part 200 – Subpart E	☐ LEA policy ☐ LEA written procedure(s)	2 CFR Part 200 – Subpart E	
Question 7: Does the LEA have written policies and procedures covering the use, management, and disposition of property acquired with federal funds? Do all applicable staff know and understand how to apply the policies and procedures concerning equipment purchases with federal funds? Reference: 2 CFR 200.310-316	☐ LEA policy ☐ LEA written procedure(s)	Equipment Disposition Form Inventory Record Sample Form	
Question 8: Does the LEA have a system in place to track and inventory all property purchased with federal funds? - Are federally funded property and equipment clearly identified in records as purchased with federal funds? - Are asset tags or labels used to indicate ownership and grant source? Reference: 2 CFR 200.310-316	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA inventory records	Inventory Record Sample Form	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 9: Has the LEA conducted a physical inventory of the property purchased with federal funds within the last two years? (e.g. books, materials, equipment) *NOTE – Was a physical inventory completed within the last two years? Goods do not depreciate or roll off inventory records. • Does the LEA conduct a physical inventory at least every two years? Is the physical inventory reconciled with the property records? • Does the LEA maintain an inventory of property acquired with federal funds, including: • Program funding source including federal award identification number (FAIN) • Description of item • Purchase order number • Purchase price • Purchase date • Serial number or other identification • Physical location of item • Condition of item • Disposal date (if applicable) • Sale price (if applicable) Reference: 2.CFR 200.313	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA inventory records	• Inventory Record Sample Form	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 10: Are semi-annual certificates (bi-annual sole source) maintained for federally funded staff and staff paid from other funds that are used to meet maintenance of effort, and whose activity is solely dedicated to one cost objective? - Does the LEA require and maintain semi-annual certifications for employees? - Are certifications completed at the end of the period, after work is completed? I.e. fall certifications signed after completion of fall semester. Reference: 2 CFR 200.430	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA sampling of semi-annual/bi-annual certification of time	Special Education (SPED) Bi-Annual Certification of Time for Verification (XLSM) Time & Effort - Sole Source Bi-Annual Certification of Time Form	
Question 11: Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee? - Are supervisors aware of the activities on which their employees are (and should be) working? - Are certifications completed twice a year (i.e., at least every six months)? And signed after the period of performance? - Physical form or electronic process to certify time. Reference: 2 CFR 200.430	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA sampling of semi-annual/bi-annual certification of time	Special Education (SPED) Bi-Annual Certification of Time for Verification (XLSM) Time & Effort - Sole Source Bi-Annual Certification of Time Form	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 12: Are Personnel Activity Reports or equivalent documentation maintained for employees whose activity is split between multiple cost objectives and whose salaries are supported by federal funds or other funds used to meet maintenance of effort requirements? • Are Personnel Activity Reports or an approved equivalent (e.g., electronic timekeeping system) maintained for each split-funded employee? • Are these reports prepared monthly? Based on actual time and reflective of total activity? Signed by the employee or supervisor with first-hand knowledge? Reference: 2 CFR 200.430	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA sampling of personnel activity reports	• Special Education (SPED) Personnel Activity Report 2025-2026, 2026-2027 (XLSM) • Time & Effort Form	
Question 13: Does the LEA have policies and procedures that meet or exceed federal retention requirements of five years from the final expenditure report or audit resolution or other action (whichever is later) for the supporting documentation of federal draw requests? • Does the LEA have written policies and procedures that clearly define the retention period for documentation related to federal drawdowns (e.g., invoices, reimbursement requests, time and effort records, accounting entries)? Reference: 2 CFR 200.333-.337	☐ LEA policy ☐ LEA written procedure(s)	• Record Retention	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 14: Is the supporting documentation listed in question 13 readily available for review? - Are records stored in a secure and accessible format (paper or electronic)? - Is there a centralized system or protocol for organizing draw request documentation by grant and fiscal year? Reference: 2 CFR 200.333-.337	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA/district sampling of federal draw requests	Record Retention (Timelines for Destruction of Certain Records)	
Question 15: Did the LEA purchase equipment or capital improvements, including construction, renovation, or procurement of software with federal funds? If no, skip to question 19. Did the LEA follow policies and procedures in the purchase of equipment or capital improvements, including construction, renovation, or procurement of software? Reference: 2 CFR 200.313, 2 CFR 200.439.	☐ LEA policy ☐ LEA written procedure(s)	ESSER Capital Improvement and Construction Requirements Overview	
Question 16: Did the LEA request and receive prior approval of equipment or capital improvements from the KSDE? Did the LEA obtain and receive prior written approval from KSDE? Reference: 2 CFR 200.407	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA approved applications ☐ LEA prior approval request forms ☐ LEA KSDE approval letters	Equipment to be Purchased Local Consolidated Plan Equipment to be Purchased Special Education Programs ESSER II, ESSER III Example KSDE approval letter	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 17: Did the LEA procure construction with federal funds? If no, skip to question 19. Did the LEA follow its written procurement policies and processes within federal procurement requirements? Reference: 2 CFR 200.318	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA sampling of procurement documentation	ESSER Capital Improvement and Construction Requirements Overview	
Question 18: Did the LEA comply with all federal terms, conditions, and laws that apply to construction procured with federal funds, including ensuring the compliance of all contractors and subcontractors? Did LEA comply with federal requirements? Reference: 2 CFR 200.318	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA capital improvement documentation - Prior approval request form - KSDE approval letter - Bidding documentation - Project specifications - Historical determination letter - Environmental impact letter - WH 347 Davis Bacon forms	Budget Advice & Statute Compliance - Guide for the District Office and Administrators ESSER Capital Improvement and Construction Requirements Overview	

Section 2: Charter Schools

Under federal law, the term ‘charter school’ is defined in the Elementary and Secondary Education Act (ESEA), as amended by Every Student Succeeds Act (ESSA) — 20 U.S.C. 7221i(2) Note – Kansas does not have charter schools that meet the federal definition of a charter school.

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 19: Does the LEA have any charter schools that are public schools of the LEA? If no, skip to question 21. Does the LEA authorize or oversee any federally defined charter schools? Reference: 20 U.S.C. 7221i(2)	N/A	N/A	
Question 20: Does the LEA provide federal funds to those charter schools on the same basis and at the same time as the other schools in the LEA? - Are federally defined charter schools included in the LEA's federal program planning and need assessments? - Is there a written policy or procedure that outlines how federal funds are distributed to all public schools within the LEA, including federally defined charters? Reference: 34 CFR 300.209(b)	N/A	N/A	

Section 3: Private Schools – Individuals with Disabilities Act (IDEA)

Note - Member districts in a cooperative or interlocal are equally accountable under IDEA for the provision of equitable services through the coop/interlocal catchment area. Please collaborate with the cooperative or interlocal director prior to answering Private School Proportionate Share questions.

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 21: Was the LEA apportioned federal funds to be used for Private School children in the current school year? If no, skip to question 26. - Are there private schools located within the LEA's geographic boundaries? - Did any private schools choose to participate in federal programs during the LEA's annual consultation process? Reference: 34 CFR 300.133	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement/communication between LEA and private school staff ☐ Documentation of expenditures to support students with disabilities in private school ☐ LEA sampling of semi-annual/bi-annual or personnel activity reports (PARs)	Federal IDEA VI-B Allocations Chart (prior year) IDEA Proportionate Share Quick Reference Guide Kansas State Department of Education: Kansas Special Education Process Handbook – Chapter 14 Children in Private and Parochial Schools Special Education (SPED) Personnel Activity Report 2025-2026, 2026-2027 (XLSM) Special Education (SPED) Bi-Annual Certification of Time for Verification (XLSM)	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 22: Does the LEA have policies and procedures in place which ensures the proportionate amount of federal funds are used to provide special education and related services to children parentally placed in private elementary and secondary schools located in the LEA's boundaries? • Who performs the services – the LEA, private school or third-party contractor? • Does the LEA maintain control of the funds and services provided? • Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? • Is adequate communication established between private schools and the LEA? Reference: 34 CFR 300.133	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement/communication between LEA and private school staff ☐ Documentation of expenditures to support students with disabilities in private school ☐ LEA sampling of semi-annual/bi-annual or personnel activity reports (PARs)	• Federal IDEA VI-B Allocations Chart (prior year) • IDEA Proportionate Share Quick Reference Guide • Kansas State Department of Education: Kansas Special Education Process Handbook – Chapter 14 Children in Private and Parochial Schools • Special Education (SPED) Personnel Activity Report 2025-2026, 2026-2027 (XLSM) • Special Education (SPED) Bi-Annual Certification of Time for Verification (XLSM)	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 23: Does the LEA review the actual expenditures toward providing private school children with special education and related services against the Private School Proportionate Share allocation to ensure the entire federal portion was expended on such services before state and local funds are used? - Do all applicable staff know and understand how to apply these policies and procedures? - Who performs the services – the LEA, private school or third-party contractor? - Does the LEA maintain control of the funds and services provided? - Do all applicable staff know how to report services performed for private school students with disabilities to the district so an accurate reconciliation can be accomplished? - Is adequate communication established between private schools and LEA? Reference: 34 CFR 300.133(d)	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement /communication between LEA and private school staff ☐ Documentation of expenditures to support students with disabilities in private school ☐ LEA sampling of semi-annual/bi-Annual or personnel activity reports (PARs)	Federal IDEA VI-B Allocations Chart (prior year) IDEA Proportionate Share Quick Reference Guide Kansas State Department of Education: Kansas Special Education Process Handbook – Chapter 14 Children in Private and Parochial Schools Special Education (SPED) Personnel Activity Report 2025-2026, 2026-2027 (XLSM) Special Education (SPED) Bi-Annual Certification of Time for Verification (XLSM)	
Question 24: Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents? Does the LEA maintain all Part B funds, property, equipment, and supplies used for children with disabilities who are placed in private schools must remain under the control of the LEA? Reference: 34 CFR 300.144	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA private school expenditure report ☐ LEA inventory record	Inventory Record Sample Form IDEA Proportionate Share Quick Reference Guide Kansas State Department of Education: Kansas Special Education Process Handbook – Chapter 14 Children in Private and Parochial Schools	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 25: Has the LEA ensured that the cost of carrying out the child find requirements, including individual evaluations, for children with disabilities who are enrolled by their parents in private schools located in the school district served by the LEA is not considered in determining if the LEA has met its obligation to expend a proportionate share of federal IDEA funds on providing equitable services? • Has the LEA established a process for identifying, locating and evaluating children with disabilities enrolled by their parents in private schools within the district boundaries (child find)? • Does the LEA separate accounting systems to distinguish between costs related to child find and equitable services? Reference: 34 CFR 300.131	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA example of the public notice and/or link to information shared ☐ LEA fund audit report with key/legend (i.e. LEA ledger) with child find expenditure(s) identified	• IDEA Proportionate Share Quick Reference Guide • Kansas State Department of Education: Kansas Special Education Process Handbook – Chapter 14 Children in Private and Parochial Schools • Child Find Fact Sheet • Sample Public Notice (Child Find)	

Section 4: Private Schools – Every Student Succeeds Act (ESSA)

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 26: Was the LEA allocated federal funds to be used for Private School children in the current school year? If no, skip to question 32. Did the LEA receive ESEA funds to be used for private school children in the same year as awarded? Reference: 34 CFR 299.7	N/A	Allocations and Local Consolidated Plan Title Services for Non-Public Schools	
Question 27: Does the LEA maintain control over all federal funds, property, equipment, and supplies used for children who are placed in private school by their parents? Does the LEA maintain all federal funds, property, equipment, and supplies used for children with disabilities who are placed in private schools must remain under the control of the LEA? Reference: 34 CFR 299.9	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA fund audit report with key/legend (i.e. LEA ledger) with private school expenditures identified ☐ LEA inventory record(s)	Inventory Record Sample Form Equitable Services for Private School Students and Teachers in the ESSA Era	
Question 28: Does the LEA have procedures in place to ensure the private school share is obligated within the fiscal year of the award? - Is ongoing and meaningful consultation established between private schools and LEA? - Does the LEA and private school meet early enough in the fiscal year to allow for effective planning and use of funds? Reference: 34 CFR 299.7	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA fund audit report with key/legend (i.e. LEA ledger) with private school expenditures identified	Allocations and Local Consolidated Plan Title Services for Non-Public Schools	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 29: Has the LEA used public school personnel to provide equitable services? - Who performs the services – the LEA, private school or third-party contractor? - Are the school personnel appropriately trained and licensed (if applicable)? Reference: 34 CFR 299.8	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement / communication between LEA and private school staff	Title Services for Non-Public Schools	
Question 30: Were the services provided by the public school personnel necessary services not normally provided by the private school? - Is ongoing and meaningful consultation established between private schools and LEA? - What services are provided by the public school personnel school? - What are the current needs of students identified in their Individualized Education Program (IEP) or other evaluation method? Reference: 34 CFR 300.142(a)	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement / communication between LEA and private school staff ☐ LEA fund audit report with key/legend (i.e. LEA ledger) with private school expenditures identified ☐ LEA process for identifying and tracking students who receive services	Title Services for Non-Public Schools Appendix N: Non-Public School Title Services Roster	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 31: If services were performed by the private school personnel, were they outside of the regular duty hours and under the supervision of the LEA? *NOTE – outside of the regular duty hours does not mean outside the school day. Does staff separate their time by duty to the private school and duty to provide services (i.e. FTE)? • Which private school personnel provided the services? • What are the normal duty hours for these private school personnel? • When were the services provided (dates and times)? • Were the services provided before, after, or during the staff member's regular private school hours? • Is there documentation (e.g., time logs or schedules) showing services occur outside regular duty hours? Reference: 34 CFR 300.142(b)	☐ LEA policy ☐ LEA written procedure(s) ☐ Agreement/communication between LEA and private school staff ☐ Staff listing with FTE amounts ☐ Personnel activity reports (PAR)	• Title Services for Non-Public Schools • Time & Effort Form (PAR)	

Section 5: Comprehensive Coordinated Early Intervention Services (CCEIS)

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 32: Is the LEA required to set aside 15% of IDEA funds to provide Comprehensive Coordinated Early Intervening Services (CCEIS) due to a determination of significant disproportionality by KSDE? If yes, skip to question 38. - Did KSDE notify the LEA of a significant disproportionality finding? - Did KSDE direct the LEA to reserve 15% of its IDEA Part B funds for CCEIS as a result of the significant disproportionality determination? Reference: 34 CFR 300.646(b)(2)	N/A	FAQ Significant Disproportionality	

Section 6: Coordinated Early Intervention Services (CEIS)

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 33: Does the LEA voluntarily use Title VI-B IDEA funds for Coordinated Early Intervening Services (CEIS)? If no, skip to question 38. Has the LEA voluntarily elected to use up to 15% of its IDEA Part B funds for Coordinated Early Intervening Services (CEIS)? Reference: 34 CFR 300.226	N/A	Coordinated Early Intervening Services FAQ Document	
Question 34: Were CEIS funds used to develop and implement coordinated, early intervening services in accordance with 34 CFR 300.226? If no, skip to question 38. - Has the LEA developed a written CEIS plan? - Were funds used to carry out the CEIS plan? Reference: 34 CFR 300.226	☐ LEA CEIS approved plan ☐ LEA CEIS approved budget ☐ LEA expenditure report	Coordinated Early Intervening Services FAQ Document	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 35: Did the LEA use CEIS funds only for allowable costs? • Were CEIS funds used only for students in K-12 who were not currently identified as needing special education? • Were CEIS funds used for services that are specifically allowable – behavioral evaluations, services or supports for general education students at risk of needing special education? • Do procedures require staff to maintain adequate documentation (e.g., receipts, purchase orders, time-and-effort logs) to support the allowability of costs? • Do procedures explain how to handle unallowable or questioned costs if discovered? Reference: 34 CFR 300.226	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA CEIS approved plan ☐ LEA CEIS approved budget ☐ LEA expenditure report ☐ LEA enrollment documentation (verification that funds were not used for a student with an identified disability)	• Coordinated Early Intervening Services FAQ Document	
Question 36: If the LEA aligns CEIS funds with Elementary and Secondary Education Act (ESEA) funded activities, does the LEA have processes in place to ensure the CCEIS/CEIS funds supplement, not supplant funds made available under ESEA? • Does the LEA have written procedures or policies that explain how CEIS funds are used to supplement, not supplant, ESEA funds? • Is there documented evidence (e.g., budgets, schedules, funding source plans) that CEIS-funded activities are in addition to those supported by ESEA? • Are there separate accounting codes or cost objectives used to track CEIS versus ESEA expenditures? Reference: 34 CFR 300.226(e)	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA CEIS approved plan ☐ LEA CEIS approved budget ☐ LEA expenditure report showing account codes for CEIS vs ESEA	• Coordinated Early Intervening Services FAQ Document	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 37: Does the LEA use CEIS funds to provide services to only students, in grade K through 12, who are not identified as needing special education and related services, but who need additional support to succeed in the general education environment? - Do providers understand and know and understand how to apply the guidance on CEIS expenditures? - Does the LEA maintain accurate records of students receiving CEIS (including grade level and eligibility status)? Reference: 34 CFR 300.226	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA CEIS student list including grade level and eligibility status	Coordinated Early Intervening Services FAQ Document	

Section 7: Schoolwide

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 38: Has the LEA consolidated IDEA and ESEA funds for Schoolwide Programs? If no, skip to question 40. Has the LEA formally elected to consolidate IDEA Part B funds with ESEA funds (e.g., Title I, Title II, etc.) in one or more Schoolwide Program? Reference: 34 CFR 300.206	N/A	Title I Schoolwide Programs ESEA Program Directors Handbook	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 39: Does the LEA have a procedure to ensure that IDEA funds consolidated for Schoolwide services are proportional to the number of students with disabilities and that all other funds are consolidated according to program requirements? Does the LEA have a written procedure or methodology for calculating the proportion of IDEA funds to be consolidated in each schoolwide program? Reference: 34 CFR 300.206	☐ LEA written procedures ☐ Calculation of the proportion of IDEA funds to be consolidated in each schoolwide program	Title I Schoolwide Programs ESEA Program Directors Handbook	

Section 8: Title I

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 40: Does the LEA review the actual expenditures of each Title I building against the Local Consolidated Plan (LCP), Building Allocation Step 3 calculated amount to ensure each building is receiving and expending the appropriate amount of funding? - Does the LEA regularly review actual Title I expenditures for each building against the budgeted amounts outlined in the LCP? - Are the expenditures consistent with the approved activities, goals, and strategies described in the LCP? Reference: 34 CFR 300.206(a) and (b)	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA expenditure audit report with key/legend ☐ LEA approved LCP building budgets	Appendix L: Expenditure Audit Report Example	
Question 41: Does the LEA verify the enrollment and low-income counts used to determine Title I building status on the approved Local Consolidated Plan (LCP) application? - Does the LEA have a documented process for verifying the student enrollment counts used in the LCP for each building? - Does the LEA verify the low-income student counts (e.g., free and reduced-price lunch eligibility, direct certification) used to calculate Title I eligibility and allocations? Reference: 34 CFR 300.206(a) and (b)	☐ LEA policy ☐ LEA written procedure(s) ☐ LEA documentation from count day – student information system (SIS) data report	Enrollment Handbook	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 42: Were Title I funds expended appropriately in the correct amounts for each building as approved in the LCP application? • Is there a clear correlation between approved building budget and expenditures? • Were funds used to pay staff? • Does the LEA require and maintain semi-annual certifications for sole source employees or are certifications completed twice a year (i.e., at least every six months) for multiple source employees? And signed after the period of performance? Reference: 34 CFR 300.206(a) and (b)	☐ LEA expenditure audit report with legend/key ☐ LEA approved LCP Step 3 building allocation budgets ☐ Schoolwide or targeted assistance plan ☐ Staff listing with FTE ☐ Staff position descriptions ☐ Semi-annual/bi-annual and/or personnel activity reports If indirect costs were used, provide the calculation used to determine the indirect amount taken. Include the following ☐ Restricted rate for the period ☐ Expenditures included within the indirect pool ☐ Caps on expenditures where appropriate	• Appendix L: Expenditure Audit Report Example • Time & Effort - Sole Source Bi-Annual Certification of Time Form • Time & Effort Form (PAR)	

Area of Compliance	Acceptable LEA Evidence	Resources	Notes
Question 43: Are ESEA services supplementary and do not supplant state and local support? • Would the activity or service still be provided if ESEA funds were not available? • Are funding sources tracked separately in the LEA's financial system? Reference: 34 CFR 299.5	☐ LEA Policy ☐ LEA written procedure ☐ Sample of expenditures with written narrative to include: • Description of the expenses • Purpose of expenses • LEA process of determining allowability	• ESEA Program Directors Handbook	

For more information, contact:

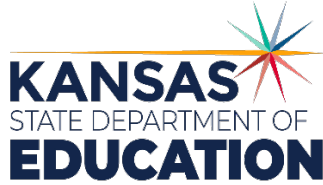
fiscalfilereview@ksde.gov



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Appendix 1: Prior Request Approval Letter Sample



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To whom it may concern,

USD ###'s Construction and Capital Expenditure Prior Approval Request, submitted on month/date/year and attached to this email for reference, is approved. This fulfills the district's prior approval requirements under the Uniform Grant Guidance (2 CFR 200) and Education Department Grant Administration Regulations (34 CFR 75 and 34 CFR 76).

The Kansas Department of Education reminds grantees that in addition to these requirements, the district must comply with all other laws governing procurement, maintenance, and disposition of federally funded capital expenditures, as outlined in the assurances included in the attached request.

If you have questions or require assistance, please do not hesitate to contact our team at ESSER@KSDE.GOV.

Thank you,

Dean Zajic
Assistant Director
Kansas State Department of Education