Fiscal Management:
Subrecipient Monitoring
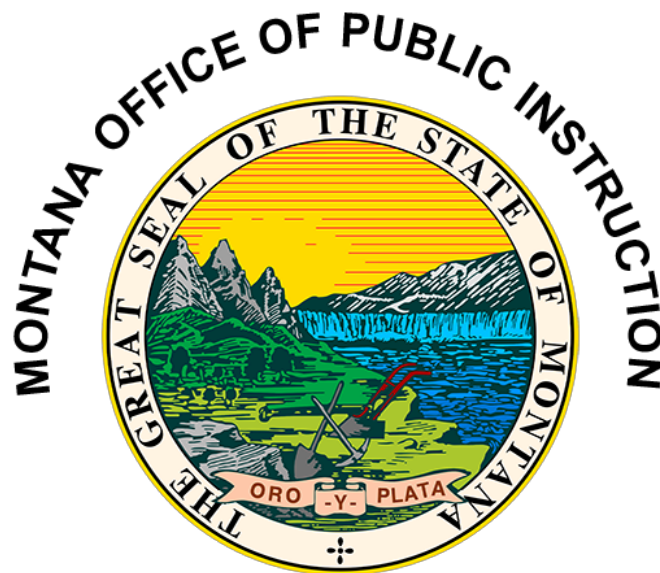
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OVERVIEW AND PURPOSE

The Office of Public Instruction (OPI) is the State Education Agency (SEA) in Montana. As in every state, SEAs are responsible for overseeing the operations of IDEA-supported programs under IDEA Part B and the Uniform Guidance. The OPI must monitor its own activities and those of its Local Educational Agencies (LEAs), to ensure that compliance with applicable federal requirements and performance expectations are achieved. Monitoring by the OPI must cover each program, function, or activity. 2CFR § 200.329(s) The provisions of the Uniform Guidance on subrecipient monitoring include a specific requirement that the pass-through entity, the OPI, conduct risk assessments of their subrecipients, place a greater emphasis on monitoring performance and compliance, and include technical assistance as one example of the range of potential monitoring activities. Monitoring activities will also verify that expenditures charged to the IDEA grant are necessary, reasonable, and allowable and in accordance with all federal regulations.

The OPI is the recipient of the Individuals with Disabilities Education Act (IDEA) Part B awards under both the Special Education 611 Grants to States Program and the 619 Preschool Grants Program. Therefore, as the pass-through agency, the OPI holds administrative responsibility for IDEA grant funds, including general supervision requirements, as well as program and fiscal monitoring of subrecipients required by federal statutes and regulations.

This manual contains the Montana OPI guidance for fiscal monitoring. It sets forth the policies and procedures and identifies each component of the OPI's plan to standardize guidelines concerning oversight, evaluation, and monitoring of IDEA Part B and Preschool funds.

Related Resources see Appendix A.

FISCAL MONITORING SYSTEM

As the primary recipient of IDEA Part B federal grants, the OPI is responsible for monitoring the activities of its subrecipients to ensure the subaward is used for authorized purposes and is in compliance with federal and state statutes, regulations, and the terms and conditions of the grant. 2 CFR § 200.332 The monitoring system includes three tiers of compliance: Tier I is universal monitoring that every LEA will complete annually, regardless of the previous year's findings. Tier II is Targeted monitoring which includes the LEAs on the cyclical monitoring schedule. Tier III is Intensive monitoring for which LEAs are selected as result of concerns brought to attention from the risk assessment or alternative methods. Note that Tier III monitoring may be in addition to an LEAs cyclical monitoring (Tier II).

Fiscal Monitoring Selection Process

Subrecipients of IDEA federal funds are selected for the fiscal monitoring as follows:

- Cyclical Monitoring – Cohort list (five-year rotation)
- Risk Assessment – LEAs complete risk assessment yearly
- Other – Area(s) of concern identified by the OPI special education fiscal team

Cyclical Monitoring

The cyclical monitoring method will ensure that the OPI monitors all LEAs and subrecipients receiving IDEA Part B 611 and 619 funds at any given point of time in a five-year cycle at a minimum. Within this cyclical monitoring, the OPI special education fiscal team will determine whether the subrecipients are assigned Tier II or Tier III monitoring in addition to the annual Tier I risk assessment. The factors used in making this determination are:

- Risk assessment
- Amount of award (combined 611 & 619)
- Maintenance of Effort
- CCEIS status
- Single audit findings
- Tier I findings
- External considerations brought to the attention of the OPI

All grantees classified as "high risk" in the annual risk assessment will automatically be placed in Tier III monitoring.

Risk Based Monitoring

IDEA Part B administrators perform an annual risk assessment of all LEAs and subrecipients receiving IDEA Part B 611 & 619 funds using the Risk Assessment Tool and rubric (See Appendix B) Risk ratings are established as follows:

Risk	Range	Level of Monitoring
Low potential of risk	0 – 13	Tier I – Universal
Moderate potential of risk	14 – 30	Tier II – Targeted
High potential of risk	31+	Tier III - Intensive

Any LEA in the cyclical monitoring cycle will receive at least a Tier II monitoring regardless of the results of the risk assessment. The OPI special education fiscal team reserves the right to monitor any LEA at any time for reasons other than those identified in cyclical or risk-based monitoring. Any subrecipient may be scheduled for Tier II or Tier III monitoring based on external findings.

Levels of Monitoring

There are three levels of fiscal monitoring:

- Tier I – Universal Monitoring: Fiscal compliance audit
- Tier II – Targeted Monitoring: Fiscal compliance and process audit
- Tier III – Fiscal compliance, process audit, and on-site or virtual audit

All subrecipients of IDEA federal funds participate in Tier I monitoring annually.

Tier I: Universal Monitoring

Every year the OPI performs a series of activities that are applicable to all LEAs as part of the universal monitoring requirement. The following is a list of monitoring activities that are performed annually and serve as the first line of oversight of all grant recipients:

- review of LEA's IDEA Part B Grant Application and required assurances 34 CFR § 300.200
- annual budget review
- quarterly submission of expenditure reports for fiscal team review
- quarterly submission of IDEA reimbursement requests for review
- annual submission of IDEA final expenditure reports for review
- annual review of maintenance of effort (MOE) compliance data
- monitoring of excess cost requirements
- monitoring of timely obligation of funds
- annual risk assessment
- review of Single Audit reports
- budget modification process requiring SEA approval
- training provided to LEAs on IDEA federal and state fiscal compliance requirements

Tier II: Targeted Monitoring

The OPI special education fiscal team is responsible for the monitoring of IDEA-specific requirements using the fiscal monitoring protocols for IDEA. All LEAs in the state will take part in either a Tier II (targeted) or Tier III (intensive) monitoring experience at least once every five years, in addition to the universal monitoring activities conducted annually. This means that in any given school year, approximately 20% of all LEAs will be actively monitored. Additionally, any LEA that is not in that year's cycle but whose risk assessment score suggests a need for additional intensive monitoring and support will also receive either a Tier II or Tier III monitoring. The targeted and intensive monitoring activities are conducted for IDEA-specific fiscal indicators.

The OPI reserves the right to monitor any LEA at any time regardless of the risk assessment results or the annual monitoring cycle.

Desk Audit

LEAs must have internal controls in place to ensure schools are compliant with federal and

state statutes. The desk audit includes a review of files submitted by the LEA, including but not limited to, the following:

- budget or expenditure reports
- time and effort documentation
- documentation related to program-specific areas (where applicable)
- written, board-approved fiscal policies and procedures
- additional fiscal data submitted requested by the OPI
- grant award letters, contracts, files, documents, and related correspondence
- audit reports (as necessary)

Interview and Additional Information Request

Targeted monitoring may also include follow-up virtual interviews, onsite visits, or requests for additional information based on the initial review related to any policies, procedures, or practices that are found to be inconsistent with federal regulations.

Targeted monitoring occurs annually from Fall through Spring. Each LEA is notified via email in early Fall of the upcoming desk audit. Each LEA is required to submit requested documentation to the OPI within 30 days prior to the scheduled desk audit.

Tier III: Intensive Monitoring

In addition to Tier I (universal) and Tier II (targeted) monitoring, LEAs may be selected for Tier III (intensive) monitoring when the risk assessments results indicate a need for increased monitoring and support regardless of whether they are part of that year's cycle.

LEAs may also be considered for Tier III monitoring as a result of concerns discovered by the OPI through alternative methods. As stated previously, the OPI reserves the right to monitor any LEA at any time regardless of the risk assessment results or the annual monitoring cycle.

- LEAs may be identified for Tier III monitoring for two or more consecutive years.
- During its targeted monitoring designated cycle year, an LEA may also be identified for Tier III monitoring due to risk.

Tier III: Desk Review

Tier III monitoring begins with a desk review that is more rigorous than a Tier II review. The Tier III desk review assess internal controls at the LEA, as well as a review of the following:

- budget and expenditure reports
- proportionate share expenditure documentation (including consultation logs)
- time and effort documentation
- written, board-approved, fiscal policies and procedures
- IDEA Part B Applications and all budget amendments
- grant award letters, contracts, files, documents, and related correspondence

- audit reports (as necessary)
- equipment purchases/inventory lists (evidence that items are tagged/labeled appropriately
- evidence of reconciliation at least every two years
- Financial Management Assurance Statement
- CEIS/CCEIS expenditure documentation and data collection

Tier III desk review monitoring begins with electronic and phone communications between the OPI special education fiscal team and pertinent LEA staff. An in-person component may also occur.

The LEA will be required to submit a selection of files and documentation to the OPI special education fiscal team from the areas listed above.

The OPI follows the process outlined below:
- OPI special education fiscal team and supervisor reviews the annual risk assessment completed by LEAs that are subrecipients of IDEA Part B sections 611 and 619 funds to determine their potential risk of noncompliance in August.
- Each selected LEA will receive a notification letter in early Fall prior to the review with an overview of the monitoring protocols and any request for document submission within OPI within 30 days prior to the scheduled desk audit.
- The OPI special education fiscal team conducts a virtual desk audit to inform the focus of the intensive risk-based monitoring in each LEA.

If an LEA is selected for intensive risk-based monitoring for two or more subsequent years, the OPI special education fiscal team will determine, based on the status of the LEA's previous monitoring, whether additional onsite monitoring is necessary. If noncompliance is not identified during a prior monitoring review, the LEA may be notified that additional monitoring is not necessary.

All reviews are done electronically followed by an onsite visit unless the OPI special education fiscal team determines that an onsite visit is not necessary. The purpose of the onsite visit is to conduct further review and to provide technical assistance.

Tier III: Onsite Monitoring

The OPI special education fiscal team reviewers initially conduct a virtual desk audit in December and January to inform the focus of the onsite intensive risk-based monitoring for each LEA. Onsite visits may need to be conducted at a later date. Onsite monitoring consists of, but is not limited to, the following:

- Entrance meeting — the OPI special education fiscal team provides a description of the scope and purpose of the monitoring, requests additional information from the LEA, and verifies that information required to complete the monitoring visit is available at the site.
- Interviews — a member of the OPI special education fiscal team interviews staff involved with IDEA Part B grant activity (specifically business managers, building

administration, and/or special education directors). The interview focuses on unresolved issues or questions that result from the preliminary review of documents submitted.

- <u>Detailed document review</u> — the OPI special education fiscal team conducts a detailed review of the following:

    - fiscal records for compliance with IDEA Part B 611 and 619 requirements, generally accepted accounting principles, and internal control best practices
    - pay records (timecards/sheets) and attendance reports to ensure compliance with time and effort requirements
    - staffing levels, operating procedures, and contracts
    - employment contracts/agreements between LEAs and personnel paid with IDEA Part B funds to ensure that services to students with disabilities are being provided and payments are appropriate; contracts shall be reviewed for dates, authorized signatures, amounts paid, and supporting documents to justify payment
    - subrecipient records of IDEA Part B fund expenditures and supporting documents
    - written, board-approved fiscal policies and procedures
    - procurement procedures and practices
    - financial management procedures and practices
    - record-keeping procedures and practices
    - property control records

- <u>Verification of practice</u> — a member or representative of the OPI special education fiscal team may visit schools and classrooms to verify purchases and allowable costs, including the review of personnel and verification of time and effort reporting. Equipment inventory may also be reviewed.
- <u>Exit interview</u> — a member of the OPI special education fiscal team conducts an exit interview with the appropriate LEA staff when the monitoring visit is completed. Problem areas will be discussed in general terms.

Technical Assistant for Virtual and Onsite Monitoring

Each year in the Fall, the OPI special education fiscal team provides a monitoring training for LEAs. LEAs selected for cyclical monitoring are strongly encouraged to attend or view the training to understand the process and expectations. Additionally, the OPI special education fiscal team provides each LEA with the targeted and intensive monitoring protocols, which includes a list of requested documentation and testing procedures, to prepare for the monitoring.

Monitoring Reporting and Finding of Noncompliance

Monitoring Report

The OPI special education fiscal team will review and complete a monitoring report within 30 days of the completion of the desk or onsite review. The report will outline the monitoring's

objectives, scope, and methodology, as well as the findings, recommendations, and whether and when corrective action is required. Findings will contain a statement of noncompliance (e.g., regulation, directive, contract clause), the condition found or reason for the finding of noncompliance, and the required corrective actions and evidence for verification of correction.

Each finding of noncompliance must be addressed as soon as possible and no later than one year from the date of the monitoring report. 34 CFR 300.600(e) Depending on the severity of the noncompliance, LEAs may be required to submit a detailed corrective action plan and timeline within 30 days of the notification. If the review of risk reveals material weaknesses in internal controls, an improvement plan will be developed.

Types of Noncompliance

Types of noncompliance may include, but are not limited to, the following:
- expenditure of funds or conducting activities that are not in accordance with the IDEA authorizing statute, regulations, guidelines, or approved application
- failure to account for funds in accordance with the OPI special education fiscal team financial management procedures or Administrative Rules
- findings in a Single Audit
- failure to comply with
    - programmatic or fiscal reporting requirements;
    - Coordinated Early Intervening Services (CEIS)/ Comprehensive Coordinated Early Intervening Services (CCEIS) reporting;
    - parentally-placed private school proportionate share reporting; and/or
    - previous required corrective actions, refund requests, or special conditions

Corrective/Required Action and Technical Assistance

Corrective Action Plan

If an LEA receives a report with monitoring findings and corrective action plan, the finding of noncompliance must be addressed within 90 days and resolved and/or implemented within one year. The LEA must submit its corrective action plan to the OPI special education fiscal team once it has been developed. Once the LEA has submitted evidence of the correction of noncompliance issues and evidence of implementation of corrected procedures, the lead reviewer sends a notification that the noncompliance issues have been successfully remediated.

An LEA that successfully remediates a noncompliance issue could be removed from the high- or medium-risk categories resulting from the annual risk assessment. If the findings are not addressed within 90 days, the OPI may use the enforcement tools listed in 2 CFR 200.339, such as the requirement of technical assistance with the suggested corrective action plan,

additional grant restrictions, the freezing of federal funding, or the withholding of funds entirely or in part.

In addition to the desk or onsite fiscal monitoring review, the OPI may identify an LEA as noncompliant.
- based on findings from an external audit, or
- because of concerns identified through other means.

Once identified, the LEA will receive notification of the requirement to complete a corrective action plan. The corrective action plan describes the following:
- The areas of noncompliance;
- The required corrective action(s); and
- Any enforcement actions.

The purpose of the corrective action is to ensure that the subrecipient corrects the finding(s) of noncompliance and complies with federal requirements.

To complete a corrective action, the LEA must demonstrate that it has corrected the issue that caused the noncompliance. The LEA must do so by:
- Providing specific documentation that supports the completion of the corrective action by the date specified, or
- Submitting the required documentation to the OPI special education fiscal team through the grant management system by the date indicated on the corrective action notification.

If there are questions about the assigned corrective action, the LEA may contact a member of the OPI special education fiscal team indicated on the corrective action notification.

The special education fiscal team will use the subrecipient monitoring spreadsheet to track the corrective actions and any technical assistance provided for each LEA. The OPI special education fiscal team will provide differentiated technical assistance to LEAs to address needs identified during monitoring activities.

LEA Technical Assistance (TA)

The OPI special education fiscal team plays a crucial role in supporting LEAs in matters of fiscal compliance. The OPI establishes a tiered system of support that consists of levels I, II, and III of technical support.
- **Tier I Level of Support**: The OPI special education fiscal team may engage in proactive efforts by providing universal virtual and in-person training, webinars annually to all LEAs. The OPI also provides general guidance, tools, and resources to LEAs,

assisting them in understanding fiscal compliance requirements, mitigating risk or noncompliance, or proactively resolving findings of noncompliance.

- **Tier II Level of Support**: The OPI special education fiscal team may also offer targeted training on specific IDEA fiscal requirements and more tailored support to groups of LEAs facing specific challenges.
- **Tier III Level of Support:** The OPI special education fiscal team may offer on-demand technical assistance to selected LEAs through one-on-one coaching, TA calls, or onsite TA visits involving intensive and personalized interventions to address specific issues identified through monitoring activities to assist LEAs in resolving their compliance issues more effectively.

This tiered approach ensures a comprehensive and structured support system, aiding LEAs in achieving fiscal compliance, and ensuring the proper use of resources for the betterment of education.

Resolution and Monitoring Closeout

The OPI considers all findings of noncompliance as resolved only after the LEA has provided sufficient evidence that the corrective action plan is fully implemented. A closeout letter is issued by the OPI special education fiscal team supervisor or director to the LEA within 30 days of the submission of the final satisfactory evidence indicating that all required actions have been resolved.

Noncompliance and Enforcement Mechanism

The OPI may take enforcement actions as part of a corrective action or for noncompliance with a previous corrective action. The Uniform Grant Guidance 2 CFR§200.339 authorizes the OPI to use enforcement mechanisms that may include but are not limited to the following:

- Temporarily withhold cash payments pending correction of the deficiency or more severe enforcement action.
- Disallow all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the federal award.
- Initiate suspension or debarment proceedings.
- Withhold further federal awards for the grant.
- Take other remedies that may be legally available.
- The OPI may deny a grant application for federal funding as an enforcement action.

Disallowance of Cost and Recovery Process

A cost that has been disallowed as a result of a fiscal monitoring or single audit may be subject to recovery. Under the implementing regulations for the General Education Provisions Act

(GEPA) 34 CFR 81.30, the OPI may require an LEA to return funds that have been disallowed to the OPI if –

(1) The LEA made an unallowable expenditure of IDEA funds; or
(2) The LEA otherwise failed to discharge its obligation to account properly for its IDEA Part B federal grant. This decision may be based on an audit report, an investigative report, a monitoring report, or any other evidence.

Under GEPA 34 CFR 81.32, an LEA that made an unallowable expenditure or otherwise failed to account properly for funds shall return an amount that is proportional to the extent of the harm its violation caused to an identifiable federal interest associated with the program. The regulation definition of an identifiable federal interest includes, but is not limited to, the following criteria:

- Serving only eligible beneficiaries.
- Providing only authorized services or benefits.
- Complying with expenditure requirements and conditions, such as set-aside, excess cost, maintenance of effort, comparability, supplement-not-supplant, and matching requirements.
- Preserving the integrity of planning, application, recordkeeping, and reporting requirements.
- Maintaining accountability for the use of funds.

The OPI process of recovery of funds must include the following:

- Notice of disallowance through monitoring report with finding of noncompliance
- The OPI determination letter based on audit finding per 34 CFR 81.34
- Application for review of a disallowance per 34 CFR 81.37
- Final decision 34 CFR 81.44
- Collection of disallowed cost per 34 CFR 81.45

The OPI's attorney may be called in for counsel depending on issues detected during the review of noncompliance prior to enforcement action being imposed. The LEA can adjust within the financial management system for costs that have been determined unallowable as a result of the review or audit. The LEA must send a check to the OPI for the amount that was determined unallowable for a grant period that has closed. These funds will then be returned to the United States Department of Education.

Suspension or Termination of Federal Award

IDEA Part B Federal awards may be terminated in whole or in part, after reasonable notice and an opportunity for a hearing §300.222(a) by the OPI, as follows, per 2 CFR 200.340:

- If an LEA fails to comply with the terms and conditions of a federal award.
- If an award no longer effectuates the program goals or agency priorities.
- With consent of the LEA.
- By the LEA upon sending written notification including reasons for termination.
- Pursuant to termination provisions included in the federal award.

The OPI should clearly specify termination provisions applicable to IDEA Part B federal grants. When terminating a federal award prior to the end of the period of performance due to material failure to comply with the federal award terms and conditions, the OPI must report the termination to the OMB-designated integrity and performance system accessible through SAM (currently FAPIIS). The termination of a federal award should not be reported into the designated integrity and performance system until the LEA entity has either –

- Has exhausted its opportunities to object or challenge the decision, see § 200.342; or
- Has not, within 30 calendar days after being notified of the termination, informed the OPI that it intends to appeal the decision to terminate.

If after entering information into the designated integrity and performance system about a termination, and the OPI subsequently learns that any of that information is erroneous, the OPI must correct the information in the system within three business days. The OPI should amend the information in the system to incorporate the update in a timely way. When posting or reposting any information that will be made publicly available, the OPI must be in accordance with the Freedom of Information Act. When a federal award is terminated or partially terminated, both the federal awarding agency or pass-through entity and the non-federal entity remain responsible for the compliance with the close-outs requirements in §§ 200.344 and 200.345.

Single Audits

The OPI will adhere to federal regulations requiring grantees to be audited in accordance with 2 CFR Part 200, Subpart F — Audit Requirements. During a single audit, an auditor examines:

- The financial statements and schedule of expenditures for federal awards;
- Compliance with laws, regulations, and contract or grant agreement provisions that have a direct and material effect on each of the federal programs; and
- The effectiveness of internal control over federal programs in preventing or detecting noncompliance.

The auditor will prepare a report in compliance with Subpart F of 2 CFR Part 200. Each grantee is accountable for the subsequent follow-up and must develop a corrective action plan (CAP) for each audit finding. The name of the employee in charge of each task must be listed

along with the task's projected completion date. The OPI will review the auditor's report to ensure that audits have occurred, and corrective actions have been resolved.

Appendix A

Related Resources:

- OSEP DMS Webpage (see Fiscal Part B Subrecipient Monitoring Protocol): https://sites.ed.gov/idea/files/Part-B-Subrecipient-Monitoring.pdf [sites.ed.gov]

- OSEP Fiscal Resources for Grantees - Individuals with Disabilities Education Act: https://sites.ed.gov/idea/grantees/ [sites.ed.gov]

- 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1 [ecfr.gov]

- 2 CFR Part 200 3474 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: https://www.ecfr.gov/current/title-2/subtitle-B/chapter-XXXIV/part-3474 [ecfr.gov]

- 34 CFR Part 300 – Assistance to States for the Education of Children With Disabilities: https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-300 [ecfr.gov]

- 2 CFR Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement): https://www.ecfr.gov/current/title-2/subtitle-A/chapter-I/part-180 [ecfr.gov]

- 34 CFR Parts 75, 76, 77, 81 Education Department General Administrative Regulations (EDGAR):

    o Part 75: https://www.ecfr.gov/current/title-34/subtitle-A/part-75 [ecfr.gov]

    o Part 76: https://www.ecfr.gov/current/title-34/subtitle-A/part-76 [ecfr.gov]

    o Part 77: https://www.ecfr.gov/current/title-34/subtitle-A/part-77 [ecfr.gov]

    o Part 81: https://www.ecfr.gov/current/title-34/subtitle-A/part-81 [ecfr.gov]

Appendix B

Name of LEA: _____ LEA Number: _____ Date of Review: _____

Priority Areas	LEA Score	Points Possible
1. Prior Experience	**0**	**12**
District Clerk/Business Manager - three years or less experience		6
Superintendent/Authorized representative - three years or less experience		6
2. Subgrants/Financial Support	**0**	**13**
Amount of IDEA Part B Sections 611 and 619 Award (Combined)		3
IDEA Part B Application that includes the Assurances		2
IDEA Part B 611 & 619 Budget		2
IDEA Part B 611 Carryover Amount		3
IDEA Part B 619 Carryover Amount		3
3. IDEA Requirements	**0**	**10**
Maintenance of Effort (MOE)		5
Comprehensive Coordinated Early Intervening Services (CCEIS)		5
4. Fiscal Monitoring Reviews	**0**	**7**
Last IDEA Desk Audit or Onsite Fiscal Review		1
Unresolved Fiscal Monitoring Findings		6
5. Single Audits	**0**	**6**
Single Audits: Unresolved Findings		6
Total	**0**	**48**

Priority Area	Scoring Explanation	Possible Scores	Maximum Points Possible
1. Prior Experience			**12**
District Clerk/Business Manager - three years or less experience	Has the LEA Business Manager (or staff member who oversees IDEA Part B funding) held the position for three years or less?	1 year = 6 2 years = 4 3 years = 2 4+ years = 0	6
Superintendent/Authorized representative - three years or less experience	How long has the LEA existed and been in operation?	1 year = 6 2 years = 4 3 years = 2 4+ years = 0	6
2. Subgrants/Financial Support			**13**
Amount of IDEA Part B Sections 611 and 619 Award (Combined)	Were the combined IDEA 611 and 619 allocations received by the LEA among the top 10% of those made available?	Top 1% = 3; 2-6% = 2; 7-10% = 1; Less than 10% = 0	3
IDEA Part B Application that includes the Assurances	Was the application submitted no later than October 31st?	The application was late = 2 The application was on-time = 0	2
IDEA Part B 611 & 619 Budget	Did the OPI return the submitted 611 and/or 619 budget to the LEA for corrections?	Returned to the LEA for corrections 2 or more times = 2 Returned to the LEA for corrections 1 time = 1 Required no corrections = 0	2
IDEA Part B 611 Carryover Amount	Did the LEA have IDEA Part B 611 carryover from the prior fiscal year?	Carryover amount > 51% = 3 Carryover amount 30% - 50% = 2 Carryover amount 11% - 29% = 1 Carryover amount < 10% = 0	3
IDEA Part B 619 Carryover Amount	Did the LEA have IDEA Part B 619 carryover from the prior fiscal year?	Carryover amount > 51% = 3 Carryover amount 30% - 50% = 2 Carryover amount 11% - 29% = 1 Carryover amount < 10% = 0	3
3. IDEA Requirements			**10**
Maintenance of Effort (MOE)	Did the LEA maintain effort?	No = 5 Yes = 0	5
Comprehensive Coordinated Early Intervening Services (CCEIS)	Was the LEA found to be significantly disproportionate?	Yes = 5 No = 0	5
4. Fiscal Monitoring Reviews			**7**
Last IDEA Desk Audit or Onsite Fiscal Review	Has the LEA had an IDEA desk audit or onsite fiscal review within the last 5 years?	No = 1 Yes = 0	1
Unresolved Fiscal Monitoring Findings	Does the LEA have unresolved findings from its most recent fiscal monitoring review?	3+ unresolved findings = 6 2 unresolved findings = 4 1 unresolved finding = 2 No unresolved findings = 0	6
5. Single Audits			**6**
Single Audits: Unresolved Findings	Does the LEA have unresolved findings from its most recent single audit (external audit)?	3+ unresolved findings = 6 2 unresolved findings = 4 1 unresolved finding = 2 No unresolved findings = 0	6
Total Possible			**48**