



IDEA Part B, IDEA Preschool, and ECEA Fiscal Responsibilities

Self-Audit

AU Name Date

Name of person responsible for completing form: _____
Title: _____

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Title: _____

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A. Internal Controls:

To the maximum extent possible, the AU should segregate responsibilities for receipt and custody of cash and other assets; maintain accounting records on the assets; and authorizing transactions. In the case of payroll activities, the AU, where possible, should segregate the timekeeping, payroll preparation, payroll approval, and payment functions.

Some specific examples of segregation of duties are as follows:

- The person who requisitions the purchase of goods or services should not be the person who approves the purchase.
- The person who approves the purchase of goods or services should not be the person who reconciles the monthly financial reports.
- The person who approves the purchase of goods or services should not be able to obtain custody of checks.
- The person who maintains and reconciles the accounting records should not be able to obtain custody of checks.

1. Does the AU have appropriate segregation of duties? YES NO

If no, please provide an explanation.

2. Are specific officials designated to approve payrolls and other major transactions? YES NO





3. Are federal application narratives and budgets reviewed, approved, and signed by the school board president?

YES

NO

Comments if applicable:





B. Accounting:

1. Does the AU have written accounting policies and procedures to assure uniform practice in the following areas? (as required through EDGAR – Education Department General Administration Regulations and the Colorado Department of Education)

Procurement (34CFR §§80.32-80.36)	YES	NO
Contract Administration (34 CFR §80.36)	YES	NO
Payroll (34 CFR §80.20)	YES	NO
Time and Effort Reporting (OMB Circular A87 – Selected Items of Cost #8 – Compensation for Personal Services)	YES	NO
Inventory Control (34 CFR §80.32)	YES	NO
Vendor Payments (34 CFR §80.21)	YES	NO
Grant Budgeting and Accounting (34 CFR §80.20)	YES	NO
Request for Funds (34 CFR §80.41)	YES	NO
Cash Management (34 CFR §80.41)	YES	NO
Supplanting (34 CFR §300.202(a)(3))	YES	NO
Maintenance of Effort (MOE) (34 CFR §300.203)	YES	NO
Allowable Costs (34 CFR §300.208, 34 CFR §80.22 and OMB Circular A-87 and Appendix B of this circular)	YES	NO
Indirect Costs (OMB Circular A-87)	YES	NO
Audit Resolution (OMB Circular A-133, Subpart C, _____.315)	YES	NO
Records Retention (34 CFR §§76.730 – 76.731)	YES	NO
Excess Costs (34 CFR §300.203)	YES	NO

2. Does the organization use the same policies and procedures for accounting and expending IDEA Part B and Preschool funds as it does for its State ECEA funds?

YES NO NA (only applicable for DOC, DYC, CSDB, CMHI)

3. Are all appropriate accounting staff trained on, and have access to, current state & federal policies, procedures, and instructions on accounting for and expending IDEA Part B, IDEA Preschool, and State ECEA funds?

YES NO

4. Does the AU have in place procedures to ensure that only the excess costs of educating students with disabilities are charged to IDEA Part B, IDEA Preschool and ECEA fund sources?

YES NO

5. Does the AU meet maintenance of effort (MOE) for the most recent year for which data is available?

YES NO

Is the AU on track to meet MOE for the current fiscal year?

YES NO





If no, please provide an explanation.

6. Does the AU report audited financial data in a timely manner?

YES NO

7. For the IDEA Part B, IDEA Preschool, and State ECEA funds, does the accounting system provide information on the following?

Authorizations	YES	NO
Obligations	YES	NO
Funds Received	YES	NO
Outlays	YES	NO
Unobligated Balances	YES	NO

8. Are obligations recorded by:

a. Funding sources YES NO
b. Allocation year YES NO

9. Does the AU's IDEA Part B and Preschool End of Year expenditure report match the audited expenditures reported to CDE in December?

YES NO

If no, please explain.

10. Are purchasing and payment functions separate?

YES NO

11. Does the AU fully expend each fiscal year allocation within the allotted 27 month funding period?

YES NO





Comments if applicable:





C. Audit Resolution:

1. Was the AU required to obtain an audit under OMB Circular A-133 for its most recently completed fiscal year?

YES NO

a. If yes, did the AU obtain the required audit?

YES NO

If no, please provide an explanation.

b. If there were findings, did the AU submit a timely response to the audit, including a plan for correcting any conditions reported in sustained findings?

YES NO

If no, please provide an explanation.

Comments if applicable:





D. Record Retention and Access:

1. Does the AU follow state-mandated policies and procedures, or have its own policies and procedures, that meet or exceed state standards governing the retention of records that are (check those that apply):

- a. Fiscal? YES NO
- b. Programmatic? YES NO

2. Has the AU retained all records related to pending litigation, claims negotiations, audits, or other actions involving records, beyond the regular record retention requirement?

- YES NO

Comments if applicable:





E. Grant Management and Administration:

1. Does the AU incorporate the approved budget into their financial system?

YES NO

If no, please provide an explanation.

2. Does the AU perform periodic financial reviews which permit:

a. Comparison of actual expenditures with the budget for the same period?

YES NO

If no, please provide an explanation.

b. Comparison of revenue estimates with actual revenue for the same period?

YES NO

If no, please provide an explanation.

3. Does the AU have fiscal controls that result in:

a. Control of expenditures within the approved operating budget?

YES NO





If no, please provide an explanation.

b. CDE review and approval of budget amendments prior to incurring obligations or expenditures which deviate from the original operating budget?

YES NO

If no, please provide an explanation.

4. Does the AU budget, in the current fiscal year, at least the same amount in state and/or local funds as it spent in the most recent year for which data are available, either on a per pupil or aggregate amount?

YES NO

If no, please provide an explanation.

Comments if applicable:





F. Payroll/Time Distribution

1. Do all teachers and related service providers being paid through IDEA Part B and IDEA Preschool funds have appropriate and current licensure and qualifications?

YES NO

2. Are payrolls supported by time and attendance or equivalent records for individual employees, including part-time employees?

YES NO

3. Are time and attendance records approved by the supervisors?

YES NO

4. Where employees are expected to work on a single Federal award or cost objective, are the charges for their salaries and wages supported by periodic certifications that the employees worked solely on that program for the period covered by the certification?

YES NO

If yes, are the certifications prepared at least semi-annually?

YES NO

5. Are the certifications signed by the employee or supervisory official who has firsthand knowledge of the work performed by the employee, in an “after the fact” manner?

YES NO

6. Are there written policies and procedures on recording time distribution for employees who work on more than one program or cost objective?

YES NO

7. Where employees work on multiple activities or cost objectives, is the distribution of their salaries or wages supported by personnel activity reports or equivalent documentation?

YES NO

Comments if applicable:





G. Procurement

1. Does the AU use full and open competitive procurement procedures where required?

YES NO

2. Does the AU prescribe a minimum number of bids that should be required to proceed to procure goods and services when the bid process is required?

YES NO

If yes, what is the minimum number of bids?

3. Is there a written code of conduct for the organization's employees involved in procurements?

YES NO

If yes, does the code of conduct address conflicts of interest?

YES NO

4. Does the AU check the Excluded Parties List System or otherwise ensure that the following entities are neither suspended nor debarred before awarding them contracts?

a. All recipients of procurement contracts of \$100,000 or more?

YES NO

b. All contractors that have procurement contracts regardless of amount of the contract?

YES NO

Comments if applicable:





H. Indirect Costs

1. Does the AU take the allowable restricted rate for Indirect costs?
YES NO NA (only applicable for DOC, DYC, CSDB, CMHI)

2. Does the AU apply the restricted rate for Indirect costs to capital equipment?
YES NO NA (only applicable for DOC, DYC, CSDB, CMHI)

Comments if applicable:





I. Property Management

1. Do the AU's policies and procedures distinguish the following classes of property?

a. Real Property (land & buildings)

YES NO

b. Personal Property:

i. Capital Equipment (tangible personal property with a unit acquisition cost of \$5,000 (or a lesser amount set by the organization) and a useful life of one year (or longer set by the organization)).

YES NO

ii. Non-Capitalized Property (Small and Attractive) (tangible personal property that does not rise to the level of equipment but which is nevertheless vulnerable to theft (laptops, tablets, cell phones, etc.))

YES NO

iii. Supplies (tangible personal property that is neither equipment nor Non-Capitalized Property, and which is generally consumed in the course of use)

YES NO

c. Intellectual Property (copyrightable ADP programs, training materials, etc.)

YES NO

2. The following items refer to property records:

a. Do the AU's policies and procedures require equipment records to include:

A description of the equipment?	YES	NO
A serial number or other identification number?	YES	NO
Source?	YES	NO
Who holds title?	YES	NO
Acquisition date?	YES	NO
Cost of equipment?	YES	NO
Percentage of federal participation in cost?	YES	NO
Location?	YES	NO
Use?	YES	NO
Condition of equipment?	YES	NO
Disposition, date, reason, and profit (if any)?	YES	NO





b. What records does the AU require for non-capitalized personal property (small and attractive)?

3. Does the organization require a physical inventory of equipment and reconciliation of the inventory results with equipment records at least every year?

YES NO

a. If so, when was the last inventory completed?

b. If not, please provide an explanation.

4. Does the organization maintain a system of internal controls that provides reasonable assurance against loss, theft, damage, or unauthorized use of equipment?

YES NO





5. Does the organization investigate loss, theft, damage, etc.

YES

NO

If no, please provide an explanation.

Comments if applicable:

