



DISTRICT OF COLUMBIA

OFFICE OF THE STATE SUPERINTENDENT OF

EDUCATION

Annual Grants Monitoring Indicators for Fiscal Year 2021
Evidence List for Intermediate Monitoring

This document lists indicators that apply to local education agencies (LEAs) receiving intermediate fiscal monitoring and the corresponding mandatory evidence for each. The indicators and evidence listed in General Fiscal Monitoring apply to all LEAs. For Grant Specific Fiscal Monitoring, LEAs should refer to the grants listed in the notification letter they received on May 6, 2022, and provide the evidence listed only in the sections for those grants. LEAs must upload all mandatory evidence to [Box](#) by **June 30, 2022**. Based on reviewing the evidence LEAs provide by June 30, the Office of the State Superintendent of Education (OSSE) may request additional evidence.

To request access to [Box](#), please submit a ticket using the [OSSE Support Tool](#). For other questions, please contact OSSE.Monitoring@dc.gov.

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Financial Management

Indicator 1.1

The grantee can provide evidence that its financial management system provides for the following: (1) identification, in its accounts, of all federal awards received and expended and the federal programs under which they were received; (2) accurate, current and complete disclosure of the financial results of each federal award or program; (3) records that identify adequately the source and application of funds for federally funded activities; and (4) comparison of expenditures with budget amounts for each federal award. (2 CFR §200.302, 2 CFR §200.308)

Description of Evidence
Mandatory: Screenshots of financial management system, including screenshots showing the identification of awards within the financial management system.
Mandatory: Evidence of reconciliation between the approved OSSE budget and grantee expenditures (e.g., budget reconciliation).
Mandatory: Financial management system documentation including the following: a. Sample accounting journal entry from fiscal year 2021 (FY21) that includes transactions using federal grant program funds subject to monitoring; b. General ledger; and c. Chart of accounts.
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices and receipts of payment (see Box for expenditure sample request).

Indicator 1.2

The grantee can provide documentation of the policy(ies) and procedures for the following: accounting practices, budgeting process (tracking and reporting of expenditures), written procedures for determining the allowability of costs, cash management practices, and procedures for managing information and documentation, including its requirements for protecting personally identifiable information and electronic records. (2 CFR §§200.302(b) and 200.303(e))

Description of Requested Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample requests, such as invoices, receipts of payment and contracts (see Box for expenditure sample request).
Mandatory: Grantee financial policies and procedures related to the following: - Accounting and budgeting practices; - Allowability procedures; - Cash management procedures; - Methods for collection, transmission and storage of personally identifiable information.

Indicator 1.3 – not applicable to Intermediate Fiscal Monitoring
Indicator 1.4 – not applicable to Intermediate Fiscal Monitoring
Indicator 1.5 – not applicable to Intermediate Fiscal Monitoring

Compensation for Personnel Services (Time and Effort)

Indicator 2.1

The grantee maintains compliant time and effort records that meet the following requirements: (1) are supported by a system of internal controls which provides reasonable assurance that charges are accurate, allowable and properly allocated; (2) are incorporated into official records; (3) reasonably reflect total activity for which employee is compensated by grantee; (4) encompass both federally assisted and other activities compensated by the non-federal entity on an integrated basis; and (5) comply with established accounting policies and practices or meet the requirements of a substitute system and if applicable, support the distribution of the employee's salary or wages among specific activities or cost objectives. (2 CFR §§200.430(i))

Description of Evidence
Mandatory: Time and effort policy
Mandatory: Time and effort documentation as specified in the LEA's policies (e.g., semi-annual certifications signed by employee/immediate supervisor for personnel funded by grant(s) being monitored or personnel activity report (PARs)/Monthly Activity).
Mandatory: Two periods of time and effort documentation for personnel funded by grant(s) being monitored.
Mandatory: Position description for personnel funded by grant(s) being monitored.
Mandatory: Payroll reports for personnel funded by grant(s) being monitored.
Mandatory: Corrective journal entries, if applicable.

Indicator 2.2

The grantee can provide documentation which demonstrates that internal controls exist for payroll in regard to the following areas (2 CFR §§200.302(b)(4), 200.303, and 200.430(i)):

- Internal controls are in place that forbid and prevent the issuance of payroll checks prior to time and attendance being approved;
- Internal controls are in place and utilized in order to prevent the continual payment to any employee who has been terminated and no longer works for the grantee; and
- Internal controls are in place which demonstrate segregation of duties in regards to payroll. For example, payroll checks are distributed by someone other than persons who prepare payrolls, supervise employees, approve time reports, or sign paychecks.

Description of Evidence
Mandatory: Payroll policy.
Mandatory: Financial policies and procedures.
Mandatory: List of federally funded employees terminated or separated within the last 12 months.
Mandatory: Payroll distribution report based on grantee staff identified in the expenditure sample. (see Box for expenditure sample request)

Equipment, Technology and Property Management

Indicator 3.1

The grantee can provide written property management and control policies that demonstrate how it safeguards all assets, including both equipment and high-value and/or mobile items with a purchase price less than \$5,000, ensures that the assets are used solely for authorized purposes and maintenance procedures to keep property in good condition. (2 CFR §200.302(b)(4); 2 CFR §200.313(d)(3); 2 CFR §200.313(d)(4))

Description of Evidence
Mandatory: Procedures for managing equipment.

Indicator 3.2

The grantee maintains the following records for equipment and computing devices purchased with federal funds (2 CFR §§200.313(d)(1), 200.302(b)(4)):

- a. Description of the item;
- b. Serial number or other identification number;
- c. Funding Source (including the FAIN);
- d. Entity that holds the title;
- e. Acquisition date;
- f. Cost, including percentage of federal participation in the cost;
- g. Location;
- h. Use and condition; and
- i. Disposition data, including the date of disposal and sales price or the method used to determine current fair market value.

Description of Evidence
Mandatory: Grantee inventory list of equipment purchased with federal funds.

Indicator 3.3

The grantee can provide evidence that its equipment policy includes maintenance procedures to keep property in good condition. (2 CFR §200.313(d)(4))

Description of Evidence
Mandatory: Procedures for managing equipment (same as indicator 3.1).

Indicator 3.4

The grantee conducts a physical inventory check on computing devices and equipment purchased with federal funds at least every two years that includes the following (2 CFR §§200.302(b)(4), 200.313(d)(2), 200.313(d)(3)):

- a. Confirms the computing devices and equipment were found at the location as identified in the equipment database;
- b. Assesses the condition of the computing devices and equipment;

- c. Confirms that computing devices and equipment were located in a secure environment (equipment is located in a room, storage cabinet, etc., that can be locked up when not in use);
- d. Investigates any lost, damaged or stolen computing devices and equipment; and
- e. Requires the grantee to follow-up to determine the cause and to implement corrective action if the results of the physical inventory indicate there is a systemic weakness related to keeping the log or database current, security over equipment and computing devices, or other areas of non-compliance.

Description of Evidence
Mandatory: Inventory log.
Mandatory: Policy describing the process of creating inventory log.
Mandatory: Police report(s) for stole equipment, if applicable.

Indicator 3.5

The grantee has a process to formally dispose of equipment and pay back proportionate amounts as required (if fair market value exceeds \$5,000). This indicator is applicable to equipment (i.e., value per unit exceeds \$5,000). (2 CFR §200.313(e))

Description of Evidence
Mandatory: Procedures for managing equipment (same as indicator 3.1).

Indicator 3.6

The grantee has a process to formally dispose of supplies and pay back proportionate amounts as required (if total aggregate value exceeds \$5,000). This is applicable to supplies where the aggregate value of items exceeds \$5,000. (2 CFR §§200.314)

Description of Evidence
Mandatory: Procedures for managing equipment (same as indicator 3.1).

Procurement Standards

Indicator 4.1

The grantee has, in effect, written purchasing practices and policies. (2 CFR §200.318(a))

Description of Evidence
Mandatory: Procurement policy.

Indicator 4.2 – not applicable to Intermediate Fiscal Monitoring

Indicator 4.3 – not applicable to Intermediate Fiscal Monitoring

Indicator 4.4

The grantee can provide evidence that a price or cost analysis has been performed on procurements over the small purchase threshold (\$100,000 for DCPS, \$25,000 for charter schools) in compliance with published protocols, which may include making independent estimates before receiving bids or proposals. (2 CFR §§200.88 and 200.323)

Description of Evidence
Mandatory: Contract cost or price analysis for solicitations identified in OSSE's expenditure sample (see Box for expenditure sample request).

Indicator 4.5 (Charters Only)

The grantee can provide evidence that it submitted the required documentation to the DC Public Charter School Board (PSCB) relating to contracts exceeding \$25,000. (2 CFR §200.318(a))

Description of Evidence
Mandatory for Charters Only: Notification to PCSB of contracts totaling \$25,000 or more, to a single vendor for the grant year being monitored, including all correspondence, emails, memorandums to PCSB (i.e., EpiCenter email or screenshot of notification email to PCSB).
Mandatory: List of contracts over \$25,000 or contracts totaling \$25,000 or more from a single vendor for the grant year being monitored.

Indicator 4.6

The grantee can provide evidence verifying that maintained procurement documentation is sufficient to detail the history of each transaction, including rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price in regards to price extensions, additions, freight charges, discounts, etc. (2 CFR §200.318(i))

Description of Evidence
Mandatory: Procurement policy (same as 4.1).
Mandatory: Grantee source documentation to support OSSE's expenditure sample requests such as the following:

- Requests for proposals;
 - Bids or quotes from multiple vendors;
 - Price lists;
 - Proposed statements of work, estimates, catalogs and other generally available product literature published by comparable vendors; and
 - Evidence of review and evaluation of bids.
- (see [Box](#) for expenditure sample request)

Indicator 4.7

The grantee can provide evidence of written standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests, accepting gifts, favors, etc. (2 CFR §200.318(c)(1))

Description of Evidence
Mandatory: Conflict of Interest policy.

Indicator 4.8 (Charters Only) – not applicable to Intermediate Fiscal Monitoring

Indicator 4.9

If the grantee has a parent organization, the grantee maintains written standards of conduct covering organizational conflicts of interest. (2 CFR §200.320(f))

Description of Evidence
Mandatory: Conflict of Interest policy (same as 4.7).

Indicator 4.10

The grantee can provide evidence and verification showing contractors are not on the Excluded Party List (EPL) and are in good standing. (2 CFR §§200.213 and 2 CFR Part 180)

Description of Evidence
Mandatory: Screenshots showing the date that the grantee checked SAM.gov to verify that the vendor was not on the EPL.

Audits and Records Retention

Indicator 5.1 – not applicable to Intermediate Fiscal Monitoring

Indicator 5.2

The grantee ensures that records, including expenditure data, are maintained in such a manner that documents supporting any transaction can be easily located and are maintained for at least five years. (2 CFR §§200.302(b)(3), 200.333 and 200.335; 34 CFR 76.730)

Description of Evidence
Mandatory: Record retention policy or other written documentation demonstrating that records are maintained for five years.
Mandatory: Grantee source documentation to support OSSE's expenditure sample requests such as contracts, invoices, checks, e-checks and bank statements demonstrating payment (see Box for expenditure sample request).

Title I-A Fiscal Monitoring

Indicator 1.1-F-Title I (DCPS Only) – not applicable to Intermediate Fiscal Monitoring

Indicator 1.2-F-Title I

Evidence that the grantee did not carry over more than the allowable 15 percent limit on carryover. (ESSA §1127(a))

Description of Evidence
Mandatory: Already on file at OSSE, no additional action required from grantee.

Indicator 1.3-F-Title I (DCPS Only)

Supplement Not Supplant (school-level expenditures): The grantee, as applicable, can demonstrate that its written methodology ensures that all state/local funding is distributed to schools regardless of whether schools receive Title I funding. Additional guidance available on OSSE website. (ESSA §1118(b)(2))

Description of Evidence
Mandatory for DCPS only: Written methodology demonstrating a neutral allocation of state and local funding to schools within the LEA, regardless of each school's Title I status. Sample evidence of school allocations in multiple grade spans that demonstrate implementation of the methodology.

Indicator 1.4-F-Title I (DCPS Only)

Supplement Not Supplant (LEA-level expenditures): The grantee can demonstrate that all LEA-level expenditures are allocated on a neutral basis to all schools regardless of their Title I status and without taking into account school-level Title I funding. (ESSA §1118(b)(2))

Description of Evidence
Mandatory for DCPS only: Written methodology demonstrating a neutral allocation of LEA-level expenditures to schools within the LEA, regardless of each school's Title I status.
Mandatory for DCPS only: Sample evidence of LEA-level initiatives, state/local expenditures and other supporting documentation.

Indicator 1.5-F-Title I – not applicable to Intermediate Fiscal Monitoring

Indicator 1.6-F-Title I

The grantee can demonstrate that grant expenditures were necessary, reasonable, allocable and only for authorized purposes. (2 CFR §§200.403 - 200.405)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.7-F-Title I (Schoolwide Schools Only)

Schoolwide Schools: The grantee can demonstrate that school-level expenditures are aligned to a school's schoolwide plan. (ESSA §1114(b))

Description of Evidence
Mandatory for <i>Schoolwide Schools</i> only: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.8-F-Title I (Targeted Assistance Schools Only)

Targeted Assistance Schools: The grantee can demonstrate that school-level expenditures are aligned to a school's targeted assistance plan, as applicable, and that Title I-funded services are only provided to identified Title I students, teachers and parents. (ESSA §1115(b))

Description of Evidence
Mandatory for <i>Targeted Assistance Schools</i> only: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Title II-A Fiscal Monitoring

Indicator 1.1-F-Title II – not applicable to Intermediate Fiscal Monitoring

Indicator 1.2-F-Title II

The grantee can demonstrate that grant expenditures were necessary, reasonable, allocable and only for authorized purposes. (2 CFR §§200.403 - 200.405)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.3-F-Title II

The grantee can demonstrate that Title II, Part A funds were used for allowable program purposes. (2 CFR §200.403)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.4-F-Title II

Supplement Not Supplant: The grantee ensures that funds made available under this title shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under this title (in alignment with OSSE's guidance on supplement not supplant requirements). See [additional guidance](#) for more information. (ESEA §2301)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.5-F-Title II

Evidence that the grantee demonstrated that the level of state and local funding remains constant from year to year (Maintenance of Effort reporting requirement). (ESEA §8521)

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

Indicator 1.6-F-Title II – not applicable to Intermediate Fiscal Monitoring

Title III-A Fiscal Monitoring

Indicator 1.1-F-Title III – not applicable to Intermediate Fiscal Monitoring

Indicator 1.2-F-Title III

The grantee uses funds only for required and authorized activities. (ESEA §3115(c)-(d))

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 2.1-F-Title III

The grantee complies with the maintenance of effort fiscal requirement. (ESEA §8521)

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

Indicator 3.1-F-Title III

The grantee ensures that federal funds made available under this subpart shall be used to supplement the level of federal, state and local public funds that, in the absence of such availability, would have been expended for programs for English learners (ELs) and immigrant children and youth and in no case to supplant such federal, state and local public funds. Reference [additional guidance](#) for more information. (ESEA §3115(g))

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample, request such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 3.2-F-Title III

The grantee can demonstrate that grant expenditures were necessary, reasonable, allocable and only for authorized purposes. (2 CFR §§200.403 - 200.405)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Title IV-A Fiscal Monitoring

Indicator 1.1-F-Title IV – not applicable to Intermediate Fiscal Monitoring

Indicator 1.2-F-Title IV

The grantee can demonstrate that grant expenditures were necessary, reasonable, allocable and only for authorized purposes. (2 CFR §§200.403 - 200.405)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.3-F-Title IV

The grantee can demonstrate that Title IV-A funds were used for allowable program purposes aligned with the grantee's application. (ESEA §§4106, 4107, 4108 and 4109)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.4-F-Title IV – not applicable to Intermediate Fiscal Monitoring

Indicator 1.5-F-Title IV

If the grantee received more than \$30,000, the grantee did not use less than 20 percent on well-rounded education opportunities, 20 percent on activities to support safe and healthy students and used a portion of funds on effective use of technology. (ESEA §§ 4106(e)(2)(C)-(E))

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.6-F-Title IV

If the grantee received less than \$30,000, the grantee spent Title IV funds according to one of the following requirements consistent with the assurance given in its application: (1) not less than 20 percent on well-rounded education opportunities, (2) not less than 20 percent on activities to support safe and healthy students, or (3) a portion of funds on effective use of technology. (ESEA §§ 4106(f))

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.7-F-Title IV

The grantee did not use more than 15 percent of funds for purchasing technology

infrastructure. (ESEA §4109(b))

Description of Evidence

Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).
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Indicator 1.8-F-Title IV

Supplement Not Supplant: The grantee ensures that funds made available under this subpart shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under this subpart. Reference [additional guidance](#) for more information.

Description of Evidence

Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).
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IDEA Fiscal Monitoring

Indicator 1.1-F-IDEA – not applicable to Intermediate Fiscal Monitoring

Indicator 1.2-F-IDEA

If applicable, the grantee utilized IDEA funds for providing Coordinated Early Intervening Services (CEIS) for appropriate uses. (34 CFR §§300.226, 300.646)

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

Indicator 1.3-F-IDEA

If applicable, the grantee properly tracked students who receive CEIS. (34 CFR §§300.226, 300.646)

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

Indicator 1.4-F-IDEA (DCPS Only) – not applicable to Intermediate Fiscal Monitoring

Indicator 1.5-F-IDEA

The grantee will provide LEA MOE workbook evidence that the funds provided to an LEA under IDEA Part B were not to be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding year. (34 CFR §300.203(b))

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request, such as invoices, receipts, contracts (see Box for expenditure sample request).

Indicator 1.6-F-IDEA

The grantee has complied with the requirement to establish eligibility for an Individuals with Disabilities Education Act (IDEA) award by budgeting at least the same total or per capita amounts from local funds as the LEA spent with local funds for the most recent prior year for which information is available. (34 CFR §300.203(a))

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

Indicator 1.7-F-IDEA – not applicable to Intermediate Fiscal Monitoring

Indicator 1.8-F-IDEA

If applicable, the grantee used IDEA funds only to pay the excess cost of providing special education and related service to children with disabilities in accordance with IDEA. (2 CFR

§300.202)

Description of Evidence
Mandatory: Evidence already on file at OSSE, no further action required from grantee.

21st Century Community Learning Centers (21st CCLC) Fiscal Monitoring

Indicator 1.1-F-IVB

If the LEA charges program fees, it can document the process it uses to collect fees. (2 CFR §200.307; 2020-21 21st CCLC RFA - Program Fees)

Description of Evidence
Mandatory: Financial policies and procedures.
Mandatory: 21st CCLC registration form samples.
Mandatory: Program fee communications to families.
Mandatory: Financial reports showing program fee amounts.

Indicator 1.2-F-IVB – not applicable to Intermediate Fiscal Monitoring

Indicator 1.3-F-IVB

The LEA requests grant funds at least once quarterly but no more than once monthly. (2 CFR §200.302; 2020-21 21st CCLC RFA - Appendix A: Frequently Asked Questions About the 21st CCLC Program: How are award payments distributed?)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request such as invoices, budgets demonstrating use of state, local and other federal funds. (see Box for expenditure sample request)

Indicator 1.4-F-IVB – not applicable to Intermediate Fiscal Monitoring

Indicator 1.5-F-IVB – not applicable to Intermediate Fiscal Monitoring

Indicator 1.6-F-IVB

The LEA uses 21st CCLC funds to increase the level of state, local and other non-federal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant federal, state, local, or non-federal funds. (ESEA §4204(b)(2)(G); 2020-21 21st CCLC RFA - Appendix D: EGMS Central Data Assurances and Certifications: 21st CCLC Program Specific Assurances)

Description of Evidence
Mandatory: Grantee source documentation to support OSSE's expenditure sample request such as invoices, budgets demonstrating use of state, local and other federal funds. (see Box for expenditure sample request)

Investment in Schools Fiscal Monitoring

Indicator 1.1-F-1003 (DCPS only)

The LEA can ensure other federal, state and local resources to carry out the activities align with the funds received to support CS1 schools. (ESEA §1003(e)(1)(E))

Description of Evidence
Mandatory for DCPS only: Provide evidence of CS1 school level budget to include federal and local funds activities. OSSE will provide the LEA with a list of sample schools.