

Delaware Department of Education (DDOE) Federal Compliance Monitoring

Subject: SY 2024-2025/FY 2023 IDEA Part B Budget vs. Expenditures

Status:	<input type="checkbox"/> Compliant
	<input type="checkbox"/> Noncompliant

LEA:

LEA Contact:

DDOE Reviewer:

IDEA Part B Program Reviewed: 619 611 High Needs CEIS/CCEIS Proportionate Share

Date of Review:

Review Type:

- On-site Review
- Desk Audit Review

Legislation/Regulation Authority:

2 C.F.R. 200.331

All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

2 C.F.R. 200.302 (b)(3)

The financial management system of each non-Federal entity must provide for the comparison of expenditures with budget amounts for each Federal award.

2 C.F.R. 200.403 (a)(g)

Costs must be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles. Costs must be adequately documented.

Focus of Monitoring:

To certify that federal awards are used for authorized purposes and to ensure that proper documentation is on file for approved expenditures.

Required Federal Compliance Items	Acceptable Evidence	Compliance				Comments/Corrective Action Required/ DDOE Action Taken	Corrective Action Due Date
		Voucher/ Purchase Order #	Yes	No	N/A		
1. Expenditure of federal funds was in accordance with the approved budget. If not, an approved amendment was on file if: a) the expenditure total exceeds 15% or \$5,000 (whichever is greater) of its account code; and/or b) the new use of funds constituted a programmatic change.	Evidence must include all of the following: - Invoice or purchase order with description/list of item(s) purchased - Verification of receipt of order (copy of packing slip, invoice or purchase order with signature/date documenting receipt) -Documentation of payment						
2. Expenditures were allowable, reasonable and allocable (necessary) according to the intent and purpose of the funds outlined in the federal program regulations.	Description of item(s) purchased invoice or purchase order						
3. LEA ensures the expenditures supplement and not supplant state and local funds.	Assurance in eGrants						
4. <u>For DDOE Monitoring Notes Only:</u> Approved expenditures were made on timely basis to allow for full implementation during the school year.	Date services delivered						