

August 10, 2017

Ms. Marianne Fidishin
Mid-Valley Special Ed Coop
1304 Ronzheimer Ave
St Charles, IL 60174

RCDT # 31-045-3030-61

Dear Ms. Fidishin:

Our Auditors are completing their present assignments and anticipate being able to begin audit work and monitoring review in your Local Education Agency within the next 45 days. The Lead Auditor will contact you to set a specific date and time for the audit work and monitoring review to be conducted. The following programs will be the focus of our review:

School Year	Revenue Code	Program Name
2015-2016	3110-00	Special Ed. - Personnel
2015-2016	3500-00	Transportation - Regular and Vocational
2016-2017	4600-00	Fed. - Sp. Ed. - Pre-School Flow Through
2016-2017	4620-00	Fed. - Sp. Ed. - I.D.E.A. - Flow Through

Please go to <https://www.isbe.net/Pages/Federal-and-State-Monitoring.aspx> to obtain a checklist of the documents and materials, by program, which need to be made available for the review.

Please forward a copy of this letter to the person(s) responsible for the above referenced programs. If you have any questions, please contact Robert D. Cunnings at rcunning@isbe.net.

Sincerely,

Matthew Ulmer
Division Administrator
Federal and State Monitoring

cc: Hon. Patricia Dal Santo
Robert D. Cunnings

Illinois State Board of Education
Federal and State Monitoring Division

General Record Checklist for Special Education - Personnel (3110) Audit

1. The district's work papers and supporting documentation that show how the claim was prepared.
2. Payroll detail by name.
3. The Teachers' Retirement System report for the year being audited.
4. Time sheets and/or Invoice billings for Teacher Aides and Homebound/Hospital Teachers.
5. District Directory or list that shows employee assignments.
6. Job Descriptions for split-funded positions.
7. Summer School Calendar.
8. Summer School Contracts.
9. Final Expenditure Reports for Federal Funds and Other State Funded programs used to pay salaries for personnel listed on the claim.

Technical Assistance regarding the Special Education - Personnel Claim should be directed to the Funding & Disbursements Division at 217/782-5256.

Illinois State Board of Education
Federal and State Monitoring Division

General Record Checklist for Pupil Transportation (3500/3510) Audit

1. The district's work papers and other supporting documentation showing how the claim was prepared.
2. Hazardous Routes approved by IDOT and annually approved by the district's School Board.
3. ISBE Form 50-25 (or the district's equivalent) Resident Pupils Transported Work Sheet.
4. ISBE Form 50-25A (or the district's equivalent) Reimbursable Field Trips Work Sheet.
5. ISBE Form 50-24 (or the district's equivalent) Transportation Depreciation Schedule.
6. Summary and documentation of pupil transportation vehicle miles transported.
7. The Annual Financial Report (AFR) for the year being audited.
8. The detailed general ledger for fiscal year being audited.
 - Transportation Fund 40 revenue and expenditures
9. Invoice billings for the year under audit.
 - To be determined by the auditor
10. Payroll, Job Descriptions, Contracts, and Time & Effort documentation to support salaries claimed.
11. Copy of the contract if the district contracts for pupil transportation service.
12. Copy of lease/purchase agreements if the district leases equipment.
 - Must document Principal and Interest amounts
13. Prior year Pupil Transportation Claim File.

Technical Assistance regarding the Pupil Transportation Claim should be directed to the Funding & Disbursements Division at 217/782-5256.

Illinois State Board of Education
Federal and State Monitoring Division

**Checklist for Federal - Special Education – Pre-School – Flow Through (4600)
Monitoring Review**

1. Approved Budget
2. Approved Budget Amendments and/or waivers
3. Multidistrict and/or Joint Cooperative Agreements
4. The detailed general ledger for the year being audited.
 - Separate accounts for each program and by each function-object being claimed
 - Refer to State & Federal Grant Administrative Policy found at https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf
5. Invoice billings, Purchase Orders, Cancelled Checks, Journal Entry detail, etc for the year under audit
 - To be selected by auditor during review
6. The LEA's work papers or supporting documentation
7. Payroll detail
8. Teacher/class schedules, Time distribution sheets, hourly time sheets, contractual agreement(s), etc. for personnel being paid from the grant
9. Inventory records
10. Most current or Final Expenditure reports
11. A-133 Single Audit Report (if applicable)

Technical Assistance regarding financial issues should be directed to the Funding & Disbursements Division at 217/782-5256.

Technical Assistance regarding IDEA – Flow Through programmatic specific issues should be directed to the Special Education Services Division at 217/782-5589.

Illinois State Board of Education
Federal and State Monitoring Division

**Checklist for Federal - Special Education – I.D.E.A. – Flow Through (4620)
Monitoring Review**

1. Approved Budget
2. Approved Budget Amendments and/or waivers
3. Multidistrict and/or Joint Cooperative Agreements
4. The detailed general ledger for the year being audited.
 - Separate accounts for each program and by each function-object being claimed
 - Refer to State & Federal Grant Administrative Policy found at https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf
5. Invoice billings, Purchase Orders, Cancelled Checks, Journal Entry detail, etc for the year under audit
 - To be selected by auditor during review
6. The LEA's work papers or supporting documentation
7. Payroll detail
8. Teacher/class schedules, Time distribution sheets, hourly time sheets, contractual agreement(s), etc. for personnel being paid from the grant
9. Inventory records
10. Most current or Final Expenditure reports
11. A-133 Single Audit Report (if applicable)

Technical Assistance regarding financial issues should be directed to the Funding & Disbursements Division at 217/782-5256.

Technical Assistance regarding IDEA – Flow Through programmatic specific issues should be directed to the Special Education Services Division at 217/782-5589.