

On-Site Compliance Audit Checklist
Title I, Part A: Private School Vendor Invoices

District: _____

Reviewer: _____

Vendor Name: _____

Date: _____

Legislation/Regulation Authority:

Section 9306(a)(5) of the ESEA requires and LEA when submitting a consolidated application to use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, Federal funds paid to the LEA.

Section 443 of the General Education Provisions Act (GEPA) requires each recipient of federal funds, such as an LEA, to keep records which fully disclose the amount and disposition of the funds, the total costs of the activity for which the funds were used...and such other records as will facilitate an effective financial and programmatic audit.

Section 1120(a)(3) of the ESEA requires that funds generated by private school children must be used for instructional activities if the funds generated by public school children from low-income families are used for instructional activities.

Intent of the Legislation/Regulation:

To ensure federal funds are used for allowable and intended expenditures and proper documentation is available to confirm such expenditures.

Focus of Review:

To ensure LEAs ensure proper oversight over invoices submitted from 3rd party providers that are providing Title I services to private school students.

Method of Assessment: (Check all that apply)

- Document Review
- Observation
- Interview

Location of Audit: (Check all that apply)

- LEA Office..... Excludes Charters
- Elementary School..... Excludes Charters
- Middle School Excludes Charters
- High School..... Excludes Charters
- Other Agency

Over the past three years, what guidance, technical assistance, and/or professional development has been offered to the districts and charters regarding this regulation?

Regional Title I technical assistance sessions and guidance documents

Required LEA Compliance Items of Title I, Part A Private School Vendor Invoices	Evidence	Compliance			Comments/Corrective Action	Corrective Action Due Date
		Yes	No	N/A		
Invoices list expenditures in at least two categories: Instructional activities and administration costs.	Copy of 4 th quarter invoices from prior SY					
Within each category, the vendors provided sufficient detail to enable the LEA to determine that the requested invoices are in accordance with Title I requirements and the GEPA.	Copy of 4 th quarter invoices from prior SY					
Invoices that are for more than one type of service have charges broken down individually for different types of services (i.e. Instruction, parent involvement, professional development).	Copy of 4 th quarter invoices from prior SY					