

On-Site Compliance Audit Checklist
Title I, Part A: Employee Certifications and Personnel Activity Reports

District/Charter: _____

Reviewer: _____

School: _____

Date: _____

Legislation/Regulation Authority:

OMB CIRCULAR A-87, Attachment B, Selected Items of Cost, outlines the documentation LEAs and principals are required keep on file for all employees compensated with Federal funds. The required documentation is dependent on the percentage of time an employee is expected to spend on a Federal award or cost objective.

Intent of the Legislation/Regulation:

To certify the following:

- Charges for salaries and wages of employees expected to work solely on a single Federal award or cost objective are supported by periodic certifications that the employee worked solely on that program for the period covered by the certification.
- Charges for salaries and wages of employees who are expected to work on multiple activities or cost objectives, are aligned with documented work according to the distribution of their salaries or wages through monthly personal activity reports.

Focus of Review:

Ensure that proper documentation is on file for all staff funded through Title I, Part A.

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?

Technical assistance was provided via on-site monitoring, one-on-one phone calls and regional technical assistance sessions.

Required District and Charter School Compliance Items of Title I, Part A – Employee Certifications and Personnel Activity Reports	Check in 2011 2012	Evidence	Compliance			Comments/Corrective Action	Corrective Action Due Date
			Yes	No	N/A		
Employee Certifications are completed for all employees paid exclusively by Title I funds	Yes	<ul style="list-style-type: none"> • Semi-annual reports containing the signature of the employee or supervisor having first-hand knowledge of the work performed are completed for each employee for the preceding fiscal year. • The form includes an acknowledgement that the employee worked solely on the Federal program for the period covered by the certification. 					
Personnel Activity Reports are completed for all employees paid partially by Title I funds	Yes	<ul style="list-style-type: none"> • Monthly reports coinciding with one or more pay periods are completed on the required form for the current fiscal year. • The report reflects an after-the-fact distribution of actual activity of each employee. • The form contains an account for total activity for which employee is compensated. • The form is signed by the employee. 					