



Financial Audit and Monitoring Review Checklist

Special Education IDEA Grant Program

This checklist is designed to assist you in preparing for your upcoming review that will be conducted by the Illinois State Board of Education's Federal and State Monitoring Department. Please provide the information and documents listed below to the best of your ability. Please note that additional information may be requested during our review.

NOTE: Our system will not accept zip files via email, but they may be securely uploaded through the [ISBE Attachment Manager](#). There also is a "Send ISBE a file" link at the bottom of the [ISBE homepage](#).

In addition to the Financial Audit and Monitoring Review Checklist, ISBE staff members may request the following documentation after reviewing the general ledger.

- Program information:
 - Student enrollment and attendance records in the special education program (number of students served)
 - Program cost sheet or cost allocation plan with supporting documentation
 - Joint Agreement – membership fees charged to member districts
 - Other supporting special education program costs
- An invoice that shows:
 - Invoice date
 - Invoice number
 - Date of service
 - Service provider's name
 - Recipient's name
 - Description of goods or services
 - Quantity of services provided (e.g., total vision, total hearing)
 - Total invoice amount requested
- Supporting documents, including, but not limited to, the following:
 - Verifiable records (e.g., log sheet) that support the hourly billing per student for special education services (e.g., speech, vision, therapy)
 - Record of participants for specific professional development activities and deliverables, including the associated unit cost

NOTE: The grant recipient is always the fiscally responsible grant agent; therefore, the grant recipient is responsible for obtaining, retaining, and providing supporting documents during the monitoring review. This includes, but is not limited to, supporting documentation related to cooperative charges.

Additional resources related to Federal and State Monitoring and Auditing Reviews can be found on the [ISBE Federal and State Monitoring webpage](#).