



Most Common

Fiscal Findings of the ESEA Consolidated Monitoring



Most Common Findings for 5.1

Wrong Dates

Missing Paperwork

Unallowable Expenses

Find the Finding #1

- ABC LEA has submitted a purchase order for books in the amount of \$150. Along with the purchase order is the invoice for the books at a cost of \$175, the check written out to the company is also for \$175.



Find the Finding #1 (Answer)



- ABC LEA has submitted a purchase order for Books in the amount of \$150. Along with the purchase order is the invoice for the books at a cost of \$175, the check written out to the company is also for \$175.
- The purchase order was for less than the invoice and the check amount. The purchase order should have been revised to include the final cost of the books.

Find the Finding #2

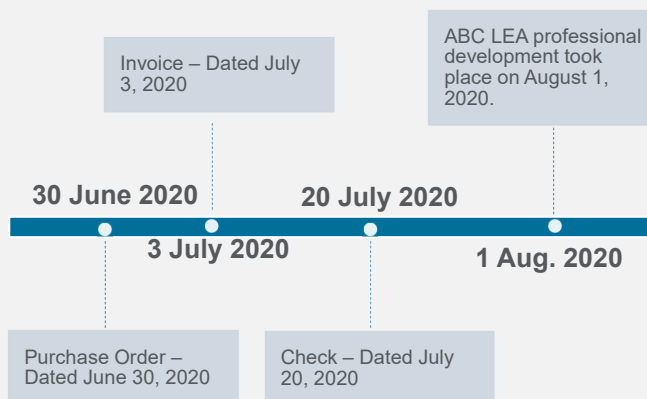


- ABC LEA has a professional development set up. The professional development took place on August 1, 2020. The paperwork that was submitted is as follows:
- Purchase Order – Dated June 30, 2020
- Invoice – Dated July 3, 2020
- Check – Dated July 20, 2020

Find the Finding #2 (Answer)



The check was created and sent to the vendor before the professional development took place.





Find the Finding #3

- ABC LEA has noticed the student desks at DEF Elementary School are old and need to be replaced. They have done a purchase order for new student desks and used Title I funds to complete the transaction.



Find the Finding #3 (Answer)



- ABC LEA has noticed the student desks at DEF Elementary School are old and need to be replaced. They have done a purchase order for new student desks and used Title I funds to complete the transaction.



- This would not be a supplemental purchase since the desks being purchased are replacing student desks that were old.

Find the Finding #4



- ABC LEA has submitted an invoice and a check for the purchase of computers. What is missing?
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Find the Finding #4 (Answer)



- ABC LEA has submitted an invoice and a check for the purchase of computers. What is missing?
 - ABC LEA did not have a purchase order in place. While the LEA has purchasing policies in place they were not followed, and a purchase was made without a purchase order in the system for these computers.
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Find the Finding #5

- ABC LEA has purchased gift cards and bicycles for attendance incentives with Title I funds.



Find the Finding #5 (Answer)



- ABC LEA has purchased gift cards and bicycles for attendance incentives with Title I funds.
- Gift cards and bicycles would not be an allowable expense under Title I funding.



Find the Finding #6



- ABC LEA's monitoring date is May 10, 2021, in reviewing their expenditure reports and Project Financials, it has been revealed that they did not submit one and have not spent any of their Title IV FY20 funds (which expire on September 30, 2021).
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Find the Finding #6 (Answer)



- ABC LEA's monitoring date is May 10, 2021, in reviewing their expenditure reports and Project Financials, it has been revealed that they did not submit one and have not spent any of their Title IV FY20 funds (which expire on September 30, 2021).
 - With the LEA not spending any of their FY 20 funds for Title IV, this means that none of the projects outlined in the FY20 Consolidated Application have been started since no funds for Title IV were spent at all during the previous school year.
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Most Common Findings for 5.4

Wrong Dates

Wrong /
Missing Pay
Amounts

Missing
Signatures



Contract Tracing #1

- ABC LEA has submitted a contract for Wendy. The contract states that Wendy will be paid \$40 an hour. The invoices from Wendy that were submitted show that she invoiced for \$350 a day (8 hours). The checks that were made out to Wendy are for \$350 a day. What is the issue with the paperwork for Wendy?



Contract Tracing #2



- ABC LEA has submitted copies of contracts and the checks that were paid to Donald and Belle, however there were no time-sheets, invoices or any other documentation submitted for the work they conducted. What would have caused this situation to lead to a finding?
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Contract Tracing #3

- ABC LEA has submitted a contract, timesheets and checks for Jimmy, however none of the documents have Jimmy's signature on them or a Supervisor's signature. What could have been done to prevent this finding?

